



Office of the Chief Financial Officer

Controller Operations Division

Annual Close Guide
Fiscal Year 2004

Previously issued as:

Annual Close Guide
Fiscal Year 2003

Prepared for
U.S. Department of Agriculture

TMF # 2003-00226

Delivery Order No.
43-3142-3-05119

System Life Delivery Order No.
53-3142-5-1010

GSA Contract No.
GS00K95AFS0004

July 2, 2003 Final

Table of Contents

1	Overview	1-1
2	Purpose of the FFIS Annual Close Guide	2-1
2.1	Roles and Responsibilities	2-2
2.2	Basic Governmental and FFIS Elements	2-2
2.3	Year-end Plan.....	2-2
2.4	Financial Operations	2-2
2.5	Financial Analysis and Standard General Ledger (SGL) Review	2-3
2.6	Cash Transactions, Obligations and Commitments.....	2-3
2.7	Accruals	2-3
2.8	Adjusting Entries.....	2-3
2.9	Cancelled Authority.....	2-3
2.10	FFIS System Assurance.....	2-4
2.11	Preliminary Annual Close	2-4
2.12	Final Annual Close.....	2-4
2.13	External Reporting.....	2-4
2.14	Financial Statements	2-5
3	Roles and Responsibilities.....	3-1
3.1	Agency Year-end Coordinator	3-1
3.2	Agency Functional Administrator	3-2
3.3	Agency Budget Officer.....	3-2
3.4	Associate Chief Financial Officer for Financial Systems	3-2
3.5	Associate Chief Financial Officer for Financial Operations ..	3-3
4	Basic Governmental and FFIS Elements	4-1
4.1	Accounting Code Classification Structure (ACCS)	4-1
4.2	Accounting Period.....	4-1
4.3	Adjusting Entries.....	4-3
4.3.1	Adjusting entry to allocate a portion of an asset's cost to an expense	4-3
4.3.2	Adjusting entry to record revenue that was collected in advance (unearned revenues)	4-3

4.3.3	Adjusting entry to record interest expense incurred, but not yet paid	4-4
4.3.4	Adjusting entry to record interest revenue earned in the current accounting period but not billed until a future accounting period.....	4-4
4.3.5	Adjusting entry to revalue assets	4-4
4.4	Anti-Deficiency Act.....	4-5
4.5	Appropriations.....	4-6
4.6	Beginning Balance Entries	4-6
4.7	Budget Fiscal Year (BFY).....	4-7
4.8	Budgetary Resources.....	4-7
4.9	Cancelled Authority.....	4-7
4.10	Carryover Authority.....	4-8
4.11	Closing Entries.....	4-8
4.12	Current Year Closed Month Journal (CMGJ).....	4-8
4.13	Current Year to Date General Journal (YTDGENJ).....	4-8
4.14	Current Year Open General Journal	4-9
4.15	Deviation	4-9
4.16	Downward Spending Adjustment	4-10
4.17	Expired Authority (Single and Multi-year).....	4-10
4.18	Fund	4-10
4.19	Final Annual Close Process	4-11
4.20	Fiscal Year (FY).....	4-11
4.21	General Journal (GENJ)	4-11
4.22	Monthly Close Process.....	4-12
4.23	Non-Prior Period Adjustment	4-12
4.24	Preliminary Annual Close Process	4-12
4.25	Prior Period Adjustments	4-13
4.26	Recoveries	4-13
4.27	System Assurance Process.....	4-14
4.28	Treasury Symbol.....	4-14
4.29	Trial Balance Report	4-14
4.30	Upward Spending Adjustment	4-15
5	Year-end Closing Plan.....	5-1
5.1	Content and Schedule.....	5-1
5.2	Coordination	5-2

5.3	Task Definition.....	5-2
5.4	Communication.....	5-2
5.5	Execution	5-3
5.6	Accountability.....	5-3
6	Financial Operations.....	6-1
6.1	FFIS Document Suspense File Review	6-1
6.2	Treasury Reconciliation Process	6-2
6.2.1	FFIS System Assurance Process	6-3
6.3	FFIS Monthly Close Process	6-4
6.4	Cost Allocation.....	6-5
6.5	Project Distribution and Billing Processes.....	6-6
6.6	Automated Disbursement Year-end Cut-off Policy.....	6-7
7	Financial Analysis and Standard General Ledger (SGL).....	7-1
7.1	General Rules for Reviewing an Agency's Financial Information.....	7-2
7.1.1	Understanding the Agency's Mission, Business Activities and Workflow	7-2
7.1.2	Standard General Ledger.....	7-5
7.1.3	Basic Accounting Equation	7-8
7.1.4	Basic Fund Transactions	7-9
7.1.5	Life Cycle of An Appropriation	7-11
7.1.6	Life Cycle of Reimbursable Agreement	7-14
7.1.7	Conducting Report Analysis	7-17
7.2	General Guidelines for Trial Balance Report Analysis	7-27
7.2.1	Review the Trial Balance Report by Fund and Treasury Symbol	7-27
7.2.2	Verify "Budgetary Resources = Status of Resources" ...	7-29
7.2.3	Proprietary Accounts and the Basic Accounting Equation.....	7-30
7.2.4	Verification of the Proprietary and Budgetary General Ledger Account Relationships	7-31
7.2.5	Abnormal Balances.....	7-37
7.2.6	Trend Analysis in General Ledger Account Balances	7-42
7.2.7	New Year Carryover Analysis	7-43
8	Cash Transactions, Obligations and Commitments.....	8-1
8.1	Cash Transactions.....	8-1
8.2	FMS 224 Process.....	8-1

8.2.1	Closed Appropriations.....	8-2
8.3	Commitments	8-2
8.3.1	Review Process.....	8-3
8.3.2	Annual Close Requisition Reversal Processing and Report (XXXACRX)	8-3
8.4	Obligations	8-4
8.4.1	Responsibility.....	8-5
8.4.2	Review Process.....	8-5
8.4.3	PRCH Feeder System Interface	8-6
9	Accruals	9-1
9.1	Responsibility.....	9-1
9.2	Reversal Period.....	9-1
9.3	Analyzing and Recording Accruals	9-2
9.3.1	Personnel Costs.....	9-2
9.3.2	Travel and Transportation	9-3
9.3.3	Procurement of Supplies, Materials, Equipment and Services	9-4
9.3.4	Telephone and Utilities.....	9-6
9.3.5	Federal Telecommunications System (FTSP).....	9-7
9.3.6	Motor Pool	9-7
9.3.7	Purchase Card Management System (PCMS)	9-8
9.3.8	Printing	9-8
9.3.9	Security Clearances.....	9-8
9.3.10	Uniform Allowance.....	9-8
9.3.11	Computer Center Service Agreements	9-9
9.3.12	Other Accruals.....	9-9
10	Adjusting Entries	10-1
10.1	Depreciation	10-1
10.2	Deposit Fund Accounts (Suspense Accounts.....	10-2
10.3	Budget Clearing Accounts.....	10-2
10.3.1	Budget Clearing Account - Deposits (12F3878).....	10-3
10.3.2	Budget Clearing Account - Disbursements (12F3879) ...	10-3
10.3.3	Budget Clearing Account - Suspense (12F3875).....	10-4
10.3.4	Budget Clearing Account - Unavailable Check Cancellations and Overpayments (12F3880)	10-4

10.3.5	Budget Clearing Account - Undistributed Intergovernmental Payments (12F3885).....	10-4
10.4	Pension	10-5
10.5	Anticipated Appropriations	10-5
10.5.1	Adjusting Anticipated Amounts in Working Capital Funds (Category "W").....	10-6
10.5.2	Adjusting Anticipated Amounts in Reimbursable Funds (Category "R").....	10-8
10.5.3	Adjusting Anticipated Amounts in trust/Special Receipt Funds (Category "T" or "V")	10-10
10.6	Miscellaneous Receipts Accounts	10-11
10.7	Standard Voucher and Journal Voucher Guidance	10-11
10.7.1	Purpose	10-12
10.7.2	Definition	10-12
10.7.3	Background	10-12
10.7.4	Responsibilities.....	10-13
10.7.5	Policy	10-13
11	Canceled Authority.....	11-1
11.1	Overview	11-1
11.2	Parent/Child Treasury Symbols	11-2
11.3	Impact of Cancellation on Payables, Accruals, Obligations, and Receivables	11-3
11.3.1	Obligations	11-3
11.3.2	Accruals	11-3
11.3.3	Receivables	11-4
11.3.4	Payables	11-4
11.4	FFIS Off-Line Processes	11-5
11.4.1	Annual Close Payable Reversal Process (XXXACPY)	11-5
11.4.2	Annual Close Accrual Reversal Process (XXXACRC)	11-6
11.4.3	Annual Close Obligation Reversal Process (XXXACOB) ...	11-8
11.4.4	Annual Close Receivable Transfer (XXXACBD).....	11-9
11.5	Feeder System Processing	11-10
12	System Assurance	12-1

12.1 Overview	12-1
12.1.1 System Assurance Offline Job Processes	12-2
13 Preliminary Annual Close.....	13-1
13.1 Overview	13-1
13.2 Checklist for the Preliminary Annual Close.....	13-2
13.3 Recommended Offline Jobs.....	13-20
13.3.1 Offline Job Processes - Descriptions	13-20
14 Final Annual Close	14-1
14.1 Annual Closing - Final Run (XXXACFI)	14-1
15 External Reporting	15-1
15.1 The Federal Agencies' Centralized Trial Balance System (FACTS) II	15-4
15.1.1 FSDW-II FACTS II Reporting Job (PXXNCSF2).....	15-5
15.2 The Federal Agencies' Centralized Trial Balance System (FACTS) I	15-12
16 Financial Statements.....	16-1
16.1 The Balance Sheet.....	16-2
16.2 The Statement of Net Cost	16-2
16.3 The Statement of Changes in Net Position.....	16-2
16.4 The Statement of Budgetary Resources	16-3
16.5 The Statement of Financing.....	16-3
16.6 Additional Line Instructions	16-4
Appendix	
Contract Dispute Claims Accrual	A-2
Expenditure Refund Accruals	A-10
FECA Change in Actuarial Liability	A-19
FECA Unfunded Accrual.....	A-26
Headquarters Allocation.....	A-33
Judgment Fund	A-39
OPM Imputed Costs	A-45
Probable Contingent Liabilities	A-51
Receipt of Goods and Services or Property Plant and Equipment ...	A-57
Reclassify GL Account 6100 to GL Account 6400.....	A-66
Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213A-74	

Unbilled Revenue	A-82
Undelivered Orders.....	A-91
Unfunded Leave Balance.....	A-98

List of Exhibits

Exhibit 4-1	FY 2004 - Accounting Periods	4-2
Exhibit 7-1	SGL Summary Account Structure	7-7
Exhibit 7-2	SGL Normal Balances.....	7-8
Exhibit 7-3	Summary Trial Balance by Fund Report (RGLATF) - Parameters 7-19	
Exhibit 7-4	Account Types	7-22
Exhibit 7-5	Trial Balance by Treasury Symbol - Treasury Symbol: 1225689 7-27	
Exhibit 7-6	Trial Balance by Fund.....	7-28
Exhibit 7-7	General Ledger Accounts - Major Categories.....	7-38
Exhibit 7-8	Accounts Receivable Normal and Abnormal Balance - Comparison.....	7-39
Exhibit 7-9	Accumulated Depreciation and Equipment Normal and Abnormal Balances - Comparison.....	7-40
Exhibit 7-10	General Ledger Account Trend Direction	7-42
Exhibit 8-1	Annual Close Requisition Reversal Processing and Report Process - Sample Parameter Card	8-4
Exhibit 9-1	Additional Year-end Accruals	9-9
Exhibit 11-1	Annual Close Payable Reversal Process - Sample Parameter Card 11-6	
Exhibit 11-2	Annual Close Accrual Reversal Process - Sample Parameter Card 11-7	
Exhibit 11-3	Annual Close Obligation Reversal Process - Sample Parameter Card 11-8	
Exhibit 11-4	Annual Close Receivable Transfer Process - Sample Parameter Card 11-10	
Exhibit 12-1	General Ledger to Journal System Assurance - Parameter 12-3	
Exhibit 12-2	Budget Inter-level System Assurance - Parameter	12-6
Exhibit 12-3	General Ledger to Budget System Assurance - Parameter	12-8
Exhibit 12-4	General Ledger Inter-level System Assurance - Parameter	12-9
Exhibit 13-1	Parameter Settings - SAGLBL	13-6

Exhibit 13-2	Parameter Settings - SAGLBUD	13-7
Exhibit 13-3	Parameter Settings - RGLATF	13-16
Exhibit 13-4	Recommend Offline Jobs for Preliminary Annual Close .	13-20
Exhibit 13-5	Parameter Settings - XXXACPY	13-21
Exhibit 13-6	Parameter Settings - XXXACRC	13-22
Exhibit 13-7	Parameter Setting - XXXACOB	13-23
Exhibit 13-8	Parameter Settings - XXXACRQ	13-25
Exhibit 13-9	Parameter Settings - XXXACBD	13-26
Exhibit 13-10	Parameter Settings - XXXRGLF	13-28
Exhibit 14-1	Parameter Settings XXXACFI	14-3
Exhibit 15-1	PMAGCSF2 Standard Parameter File	15-6
Exhibit 15-2	SLAGCSF2 Multi-select Parameter File	15-9
Exhibit 15-3	Sample FACTS II Report	15-10

1

Overview

The Annual Close is a year-end process that finalizes the accounting records for one fiscal year and prepares the accounting records for the upcoming fiscal year. This is accomplished by manual and automated processes throughout the fiscal year, beginning on October 1st of the new fiscal year.

The Annual Close process requires manual intervention to ensure that the financial reporting actually reflects the activities of the organization. This is accomplished by in-depth review and analysis of the transactions posted to the general ledger accounts to ensure that these activities are in accordance to statutory requirements mandated by Congress. There may also be adjusting entries posted to ensure that all financial activities are properly captured in the financial records of the Department.

The automated process primarily consists of offline batch processes that include various table setup, data editing, and closing functions. The Foundation Financial Information System (FFIS) Annual Close offline processes accomplish the following:

- ◆ Closes all nominal and budgetary accounts to real accounts;
- ◆ Computes the beginning balances for the new fiscal year;
- ◆ Generates closing entries for the old fiscal year; and
- ◆ Carries over available budget authority for user-defined no-year funds

2

Purpose of the FFIS Annual Close Guide

The **FFIS Annual Close Guide (the Guide)** was developed to serve as a comprehensive, year-end procedures reference manual. The Guide is intended to be applicable from year to year and, for this reason, certain special topics and issues may not be within the scope of this Guide.

Due to the complex nature of the Annual Close process, completion and coordination of a wide range of tasks at every level of an agency is required, from the national office to the field office level. To accomplish all required Annual Close tasks in compliance with established policies and procedures; an Annual Close Plan must be developed at each FFIS agency. This Guide should be used as a basis for developing individual Annual Close plans for each agency. Also, year-end coordinators must be designated at each agency to serve as the focal point for facilitating and monitoring the entire Annual Close process.

In order to facilitate a better understanding of the Annual Close process, the following sections have been included in this Guide:

- ◆ Roles and Responsibilities
- ◆ Basic Governmental and FFIS Elements
- ◆ Year-End Closing Plan
- ◆ Financial Operations
- ◆ Financial Analysis and Standard General Ledger (SGL) Review
- ◆ Cash Transactions, Obligations and Commitments
- ◆ Accruals
- ◆ Adjusting Entries
- ◆ Cancelled Authority
- ◆ System Assurance
- ◆ Preliminary Annual Close
- ◆ Final Annual Close
- ◆ External Reporting
- ◆ Financial Statements

A brief description of each section follows.

2.1 Roles and Responsibilities

This section details the specific roles and responsibilities of each function during the Annual Close process. A brief discussion will be included for the following roles:

- ◆ Agency Year-End Coordinator
- ◆ Agency Functional Administrator
- ◆ Associate Chief Financial Officer for Financial Operations (ACFO-FO)
- ◆ Associate Chief Financial Officer for Financial Systems (ACFO-FS)
- ◆ Agency Budget Office

2.2 Basic Governmental and FFIS Elements

This section provides a brief description of the concepts and terminology used in the Guide. The elements defined reflect terminology used in both the federal government financial management sector and FFIS.

2.3 Year-end Plan

This section provides guidance for developing a Year-end Closing plan that will assist agencies with executing a successful Annual Close.

2.4 Financial Operations

This section discusses a broad range of topics relating to financial operations and the Annual Close process. This section will include subjects such as SUSF management, the monthly close process, treasury reconciliation and cost allocation.

2.5 Financial Analysis and Standard General Ledger (SGL) Review

This section of the Guide will provide guidelines to conduct a comprehensive review of the trial balance and the standard general ledger. This analysis is essential to a successful Annual Close process and the generation of the external reports.

2.6 Cash Transactions, Obligations and Commitments

This section discusses transactions relating to cash, accruals, unliquidated obligations and commitments in the Annual Close process. Appropriate treatment of these transactions is critical for reporting and closure of the financial records.

2.7 Accruals

This section discusses the procedures and requirements for recording accruals of obligations and expenditures for Annual Close.

2.8 Adjusting Entries

To ensure that all general ledger account balances are properly stated, adjusting entries may be necessary prior to or part of the Annual Close. This section will discuss the various types of adjusting entries and their impact on the Annual Close.

2.9 Cancelled Authority

The appropriate treatment of Cancelled Authority is critical to a successful Annual Close. Therefore, this section will discuss the impact of several areas within the financial system that are affected by the Annual Close process.

2.10 FFIS System Assurance

The primary goal of the FFIS System Assurance process is to ensure that the data contained in the agency's application is accurate and reliable. This section will explain the importance of this process and how it affects the Annual Close process.

2.11 Preliminary Annual Close

The Preliminary Annual Close process is a “dry run” of how the accounting records will be processed for the old fiscal year and the new fiscal year. The Preliminary Annual Close verifies the correctness and completeness of the agency's financial data before executing the Final Annual Close. This section will discuss the importance of this process and its impact on the Final Annual Close. This section will also discuss the inputs, outputs and parameter values for the offline job processes.

2.12 Final Annual Close

The Final Annual Close finalizes the accounting records for one fiscal year and prepares the accounting records for the upcoming fiscal year. The Final Annual Close is generated after the Preliminary Annual Close. This section will discuss the Final Annual Close processes and steps needed to generate a successful Final Annual Close.

2.13 External Reporting

In order to meet reporting requirements, the Annual Close process must be executed to generate this information in a timely and consistent manner. This section will discuss the importance of external reporting and the impact of the Annual Close process on this requirement.

2.14 Financial Statements

Due to the requirement that the financial statements provide relevant, timely, and reliable information, the Annual Close process will influence the information presented in those statements. This section will discuss why the Annual Close process is key to the Department's financial reporting.

3

Roles and Responsibilities

This section details the specific roles and responsibilities of each function during the Annual Close process. A brief discussion will be included for the following roles:

- ◆ Agency Year-End Coordinator
- ◆ Agency Functional Administrator
- ◆ Agency Budget Office
- ◆ Associate Chief Financial Officer for Financial Systems (ACFO-FS)
- ◆ Associate Chief Financial Officer for Financial Operations (ACFO-FO)

3.1 Agency Year-end Coordinator

The agency Year-end Coordinator is the point of contact for the FFIS Year-end Close process for their respective FFIS application. The Year-end Coordinator may be the agency Functional Administrator, or another individual in the agency financial management organization. Regardless of who performs the lead role in the Annual Close process, the Year-end Coordinator must have an understanding of the accounting and budgetary processes, be familiar with agency business processes, and be in a position to coordinate the efforts of all parties involved in carrying out the required tasks.

The Year-end Coordinator's responsibilities include the following:

- ◆ Formulate and execute an approved agency-specific Year-end Closing Plan;
- ◆ Develop and monitor a Year-end Closing Calendar of events. The year-end calendar should specify all required tasks to be performed during the year, as well as at year-end;
- ◆ Initiate the year-end roll over of FFIS tables (e.g., fiscal year tables);
- ◆ Organize the clean-up and review of rolled over FFIS tables;
- ◆ Coordinate budgetary data loads (zero dollar AA documents) for the upcoming fiscal year; and
- ◆ Ensure that all pre-closing and post-closing activities are executed as outlined in the Year-end Close checklist.

3.2 Agency Functional Administrator

As indicated above, the duties of the Functional Administrator may overlap and include those of the Year-End Coordinator. In addition, the Functional Administrator's responsibilities include the following:

- ◆ Maintain agency-specific reference tables;
- ◆ Manage the scheduling of year-end jobs;
- ◆ Coordinate the scheduling of migrating new software into the production environment; and
- ◆ Coordinate the scheduling of offline cycle executions that perform document processing, automated disbursements, general ledger and journal updates, external reporting, system assurance monitoring, and other maintenance functions.

3.3 Agency Budget Officer

The Budget Officer is responsible for reviewing available budget authority and creating the FFIS documents that establish budget authority in FFIS. The Budget Officer also works with the Year-End Coordinator to ensure that all status of funds and budget execution reports are in agreement with the general ledger.

3.4 Associate Chief Financial Officer for Financial Systems

The ACFO-FS serves in an oversight capacity during the Year-end Close process and provides technical and functional support to ensure that all closing activities are completed in accordance with the agency Year-end Closing Plan. The ACFO-FS issues policies and procedures, monitors agency progress, and provides recommendations to resolve problems as they occur.

ACFO-FS responsibilities include the following:

- ◆ Update General Ledger tables;
- ◆ Respond to technical issues (e.g., allocation of space, Joint Control Language (JCL), system assurance imbalances) related to the execution of the year-end close offline cycles; and

- ◆ Provide assistance in executing the offline closing cycles that generate a series of internal and external reports to determine agreement with General Ledger balances.

3.5 Associate Chief Financial Officer for Financial Operations

The Associate Chief Financial Officer for Financial Operations (ACFO-FO) provides various financial accounting and reporting services to customer agencies. ACFO-FO is responsible for the following Annual Close processes:

- ◆ Execute offline Annual Close jobs that produce internal and external reports;
- ◆ Assist agencies with data cleanup and year-end adjustments; and
- ◆ Support the agency sub-ledger reconciliation tasks.

4

Basic Governmental and FFIS Elements

This section provides a brief description of the concepts and terminology used in the Guide. The elements defined reflect terminology used in both the federal government financial management sector and FFIS.

4.1 Accounting Code Classification Structure (ACCS)

The Accounting Code Classification Structure (also known as the Accounting Strip) provides the framework for (1) establishing budget structures, (2) collecting and distributing costs, and (3) producing agency and department-wide reports. FFIS uses standard accounting elements to represent accounting information on all tables, documents and reports. For an agency that is implementing FFIS, an ACCS is developed listing the standard FFIS accounting elements for budgetary, spending, and revenue portions of the accounting structure. These elements are then mapped to current agency codes or field names in order to meet the agency's specific requirements. Examples of some FFIS accounting elements are Fund, Division, Budget Organization, Budget Object Code, Program, and Reporting Category.

4.2 Accounting Period

An accounting period is a specified length of time used to group information for management and reporting purposes. In FFIS, the length of time an accounting period remains open is defined in the Accounting Period Reference Table (APRD). USDA defines their accounting periods to correspond to a fiscal month and a fiscal year. For example, accounting period 01 corresponds to October of the year. For reporting purposes, all transactions processed during the month of October are grouped under accounting period 01. FFIS uses data by accounting period to produce trial balance reports and to determine which transactions should be closed during the Monthly Close process.

To illustrate, the accounting periods for FY 2004 correspond to the fiscal months as follows.

Exhibit 4-1

FY 2004 - Accounting Periods

Month	Fiscal Month	Accounting Period
Beginning Balances	00	00 2004
October	01	01 2004
November	02	02 2004
December	03	03 2004
January	04	04 2004
February	05	05 2004
March	06	06 2004
April	07	07 2004
May	08	08 2004
June	09	09 2004
July	10	10 2004
August	11	11 2004
September	12	12 2004
Adjustments	13	13 2004
TBD	14	TBD
TBD	15	TBD
Final Annual Close	16	16 2004

4.3 Adjusting Entries

Adjusting entries normally are required at the end of the period to update the accounts before financial statements are prepared. Adjusting entries serve to apportion transactions properly between the accounting periods affected and to record any revenue earned or expenses incurred, which have not been recorded prior to the end of the period. In addition, adjusting entries are used to adjust earlier entries or redistribute allocable costs to more appropriate accounts.

Most adjusting entries fall into one of five general categories. The following lists these categories and gives an example of an entry that would fall into the category.

4.3.1 Adjusting entry to allocate a portion of an asset's cost to an expense

Proprietary

DEBIT 6710 – Depreciation, Amortization, and Depletion

CREDIT 1759 - Accumulated Depreciation on Equipment

Budgetary

None

4.3.2 Adjusting entry to record revenue that was collected in advance (unearned revenues)

Proprietary

DEBIT 2320 – Deferred Credits

CREDIT 5900 – Other Revenue

Budgetary

None

4.3.3 Adjusting entry to record interest expense incurred, but not yet paid

Proprietary

DEBIT 6330 – Other Interest Expenses

CREDIT 2140 – Accrued Interest Payable

Budgetary

DEBIT 4610 – Allotments – Realized Resource

CREDIT 4901 – Delivered Orders, Obligations Unpaid

DEBIT 3107 – Unexpended Appropriations - Used

CREDIT 5700 – Expended Appropriations

4.3.4 Adjusting entry to record interest revenue earned in the current accounting period but not billed until a future accounting period

Proprietary

DEBIT 1340 – Interest Receivable

CREDIT 5310 – Interest and Penalties Revenue

Budgetary

None

4.3.5 Adjusting entry to revalue assets

Proprietary

DEBIT 1524 – Inventory – Excess, Obsolete and Unserviceable

DEBIT 7290 – Other Losses

CREDIT 1521 – Inventory Purchased for Resale

Budgetary

None

It should be noted that most adjusting entries (i.e., entries that accrue expenses or revenue) are recorded in FFIS through the use of predefined Standard Voucher (SV) documents. When appropriate, these SVs are *reversed* automatically in the next accounting period followed by the actual cash payments or receipts. The purpose of SVs and their subsequent reversal is to permit agencies to record routine transactions in a standard manner without referring to prior adjusting entries.

4.4 Anti-Deficiency Act

Legislation that prevents executive departments and agencies from making obligations or expenditures in excess of amounts appropriated by Congress.

The Act provides that no officer or employee of the United States shall:

- ◆ Make or authorize an expenditure from, or create or authorize an obligation under, any appropriation or fund in excess of the amount available therein;
- ◆ Involve the government in any contract or obligation for the payment of money for any purpose in advance of appropriations made for that purpose unless law authorizes such contract or obligation;
- ◆ Accept voluntary service for the United States or employ personal service in excess of that authorized by law except in cases of emergency involving the safety of human life or the protection of property; and
- ◆ Authorize or create any obligation or make any expenditure in excess of apportionment or reapportionment or in excess of the amount permitted by agency regulations prescribed and approved pursuant to the act.

“Should a violation occur, laws and federal regulations require that the head of the violating federal entity immediately furnish to the President of the United States, through the director of the OMB, and Congress through the Speaker of the House and the President of the Senate, information on these violations.”¹

¹ Definition adapted from the Federal Accounting Handbook by Cornelius E. Tierney.

4.5 Appropriations

Appropriation bills are initiated in the House and provide the budget authority for the majority of Federal programs. Budget authority permits agencies to incur obligations that will result in future outlays and expenditures. An appropriation may make funds available from the general fund, special funds, trust funds, or authorize the spending of offsetting collections credited to expenditure accounts, including revolving funds. Congress appropriates funds in three ways:

- **Single-year appropriation** – Budgetary resources that are available to incur new obligations for one fiscal year. The Treasury Symbol for single-year appropriations uses the last digit of the authorized year to designate the year of availability (e.g., 1224609).
- **Multi-year appropriation** – Budgetary resources that are available to incur new obligations for two or more fiscal years. The Treasury Symbol for multi-year appropriations uses the last digit of the first and last years to designate the availability (e.g., 122/4609).
- **No-year appropriation** – Budgetary resources that are available to incur new obligations until the purposes for which they were provided are carried out. Unlike single and multi-year appropriations, no-year authority does not expire. OMB or the agency head may, however, cancel no-year authority provided that: (1) the purposes for which the authority was provided have been carried out, or (2) disbursements against the authority have not occurred for at least two years. The Treasury Symbol for no-year appropriations uses an **X** to designate the availability (e.g., 12X4609).

4.6 Beginning Balance Entries

Beginning balances are balances from the prior fiscal year's Annual Close or balances converted from the Central Accounting System (CAS) if post close strategy is used. These balances consist of real accounts, fund sources, unliquidated obligations, and unfilled customer orders that have non-zero balances. Beginning balance entries are posted in accounting period '00' of the new fiscal year.

4.7 Budget Fiscal Year (BFY)

A FFIS term used to define the initial period for which appropriated funds are available to incur obligations. FFIS was designed to distinguish between the Fiscal Year in which a transaction takes place (FY) and the Fiscal Year for which the funds are authorized or available (BFY). Comparing the FY with the BFY indicates whether the fund is expired or unexpired.

OMB requires agencies to report separately how much new spending occurred against “old” or expired year funds and how much monies were freed up because of the reduction or cancellation of prior year obligations and expenditures. The use of Budget Fiscal Years enables funding and spending to be tracked appropriately.

Within FFIS, single-year and no-year appropriations have only a Beginning Budget Fiscal Year. For single-year appropriations, the BFY is always the last two digits of the authorized year. For no-year appropriations, the BFY is the current year. For multi-year appropriations, there is a beginning and ending BFY and it consists of the last two digits of both the first and last authorized years.

In FFIS terminology, all new spending should come out of the current year (where BFY = FY).

It is possible, however, to have transactions where the BFY is less than the current FY. This would indicate that a prior year obligation or expenditure has been reduced or cancelled and that an upward/downward spending adjustment or prior year recovery will be invoked.

4.8 Budgetary Resources

Budgetary resources represent funding from Congress at the appropriation level. The Standard General Ledger places budgetary resources in account 4119 for Appropriated (General) funds.

4.9 Cancelled Authority

Unused budget authority that has been withdrawn from federal entities and transferred to the Treasury because the period of expired authority has ended. For more detailed information, refer to the section entitled *Cancelled Authority*.

4.10 Carryover Authority

Carryover authority represents available budget authority from a no-year fund that is carried over as new funding in the new year via the Annual Close process. In FFIS, a “Y” should be put in the EXPIRE/CARRYOVER field on the Year-End Account Table (YACT) for all general ledger accounts that represent unobligated budget amounts. The sum of the general ledger accounts that calculate the carryover amount should have an overall credit balance. General ledger accounts that should be included in the carryover calculation are **4450, 4510, 4540, 4560, 4590, 4610, 4620, and 4630.**

4.11 Closing Entries

Closing entries are accounting transactions that are system-generated by FFIS via the Final Annual Close process. These transactions reduce selected budgetary and proprietary general ledger account balances to zero.

4.12 Current Year Closed Month Journal (CMGJ)

The CMGJ file is a monthly compilation of the daily General Journal records for a specified accounting month and is created via the first program in the Monthly Close process.

4.13 Current Year to Date General Journal (YTDGENJ)

The YTDGENJ file is a system-generated file containing a record of all transactions within the system whose accounting period is specified as closed on the Accounting Period Reference (APRD). Records in the YTDGENJ are accumulated and summarized via the second program in the Monthly Close process and are useful for summary-level reporting.

4.14 Current Year Open General Journal

The Current Year Open Journal is a file containing a record of all transactions within the system whose accounting period is specified as open on the Accounting Period Reference Table (APRD). Records in the Current Year Open Journal are at the detailed level, and include the debit and credit entries for each FFIS transaction.

4.15 Deviation

A deviation is a process or set of processes that must be executed, but are not part of the established nightly or monthly cycle. Deviation requests from the established standard processing must be submitted by the Functional Administrator and must include a justification and an impact analysis, which documents the ramifications of not executing the deviation. The request must be submitted through a HEAT ticket no later than 1:00 pm CST to be included in the following day's standard cycle. An email message confirming receipt will be sent to the Functional Administrator. After review, the deviation will be forwarded to the Director, Policy and Architecture, for final approval. A hard copy of the deviation request form must be signed by the System Team Leader, Policy and Architecture Division, OCFO and delivered by 11:00 am EST if the deviation is to be executed that day.

If the deviation must be executed that day and the deadlines have been missed, then the deviation is classified as an *emergency deviation* and requires verbal approval by the Director, Policy and Architecture or the Associate Chief Financial Officer for Financial Systems. The form must also be faxed to the Director, Policy and Architecture.

If the deviation is the result of a production cycle issue, then it is still classified as an emergency deviation. Another emergency deviation situation includes requesting a change to the "normal" cycle job stream made after 1:00 pm EST. These changes include decisions to delete jobs, add jobs, cancel the cycle, delay bringing up the application, or bringing the application down during the day.

4.16 Downward Spending Adjustment

A downward spending adjustment is an adjustment recorded against an expired appropriation that produces a net increase in funds availability. A downward spending adjustment can be triggered by a cancelled obligation, an expenditure refund, a discount that has been applied to a payment, or a final expenditure that is less than the obligation it liquidates. For a downward spending adjustment to be invoked in FFIS, the **No Year** Flag on the Fund Table must be set to **N**.

4.17 Expired Authority (Single and Multi-year)

Expired authority is authority that is no longer available to enter into new obligations or to incur new liabilities, but from which outlays can be made to pay for obligations that were previously incurred during the unexpired period. Public Law 101-510 dictates that all federal entities may expend their remaining budget authority for five years after the expiration of a definite appropriation to pay unliquidated obligations and liabilities still on the books. During this five-year period, all funds are available for recording, adjusting and liquidating any obligations properly chargeable to the account prior to the time the balances expired. At the end of that five-year period, all authority to spend, both obligated and unobligated, is canceled the authority is transferred back to Treasury.

4.18 Fund

Fund is a term used to define monies granted by Congress and is frequently used synonymously with the term “appropriation”. In FFIS, depending on the agency’s policy, an entire appropriation (that is granted by Congress) can be a fund, or an appropriation can be divided into several funds for internal reporting purposes.

Each fund contains its own budget and specific control options. In addition, although FFIS tracks spending by fund, for external reporting purposes, FFIS groups all funds by their corresponding appropriation symbol. Funds are self-balancing entities.

4.19 Final Annual Close Process

A Final Annual Close is a year-end process that finalizes the accounting records for one fiscal year and prepares the accounting records for the upcoming fiscal year. The Annual Close process includes:

- ◆ Canceling all outstanding commitments. (This applies only to expired funds);
- ◆ Canceling all outstanding obligations, accruals, and payables for closed single and multi-year funds;
- ◆ Transferring all outstanding receivables to a miscellaneous receipt account. (This applies only to closed funds);
- ◆ Closing all nominal accounts to real accounts;
- ◆ Closing budgetary accounts to permanent budgetary accounts;
- ◆ Generating closing entries for old the fiscal year;
- ◆ Generating beginning balances for new the fiscal year;
- ◆ Carrying over available budget authority for no-year appropriations; and
- ◆ Updating online General Ledger and Budget tables.

Prior to performing a Final Annual Close, multiple Preliminary Annual Closes are permitted to ensure that accounting records are stated correctly before finalizing the closing of the year. For more detailed information, refer to the section entitled *Final Annual Close*.

4.20 Fiscal Year (FY)

The fiscal year represents the Government's accounting year. It begins on October 1st and ends on September 30th. In FFIS, the fiscal year is the year in which the transaction takes place. The fiscal year is used in conjunction with the Budget Fiscal Year (BFY) to track spending and to invoke upward/downward spending adjustments and prior year recoveries.

4.21 General Journal (GENJ)

The GENJ is a file that contains a record of detailed debit and credit entries for each accounting transaction processed in FFIS. The General Journal is created on a nightly basis from system-maintained database journal files.

4.22 Monthly Close Process

Monthly Close is a record summarization process consisting of two programs that separate the journal entries in closed accounting periods from journal entries in open accounting periods.

The first program takes the Current Year Open Journal and splits it into two journals: a closed month journal, which contains detailed records for the period being closed, and the new current year open journal, which contains detailed records for periods that have not been closed.

The second program summarizes and accumulates the new closed month journal into the year-to-date summary journal.

4.23 Non-Prior Period Adjustment

A current year adjustment that has been identified after the current year has been closed in the system (i.e., the Final Annual Close has been executed), but before the issuance of current year financial statements. If material, this adjustment should be recorded in accounting period 15 of the next fiscal year and included in the current year financial statements.

4.24 Preliminary Annual Close Process

The Preliminary Annual Close is a “dry run” for processing accounting records for the old fiscal year and for the upcoming new fiscal year. It is used to verify the correctness and completeness of the agency’s financial data before executing the final close. A preliminary run will produce all the appropriate closing records (i.e. closing entries, reinstatement, beginning balance entries, and carryover entries), however it will not perform any table updates. System-generated records from a Preliminary Annual Close are posted to a temporary set of journals, and are available for reporting purposes. For more detailed information, refer to the section entitled *Preliminary Annual Close*.

4.25 Prior Period Adjustments

Prior period adjustments are corrections or adjustments to data reported for operations in a prior fiscal period. These adjustments are limited to the correction of errors and to accounting changes having a retroactive effect on the reported net position of the federal entity.

An example of a prior period adjustment would be:

Recording an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.

Proprietary

DEBIT 1750 – Equipment

DEBIT 7400 – Prior Period Adjustments

CREDIT 2110 – Accounts Payable

Budgetary

DEBIT 4650 – Allotments – Expired Authority

CREDIT 4881 – Upward Adjustments of PY Undelivered
Orders, Obligations Unpaid

4.26 Recoveries

Recoveries occur when a prior year paid or unpaid undelivered order is reduced or canceled. For no-year and unexpired multi-year accounts, apportioned recoveries of prior year obligations are available for new obligations. Recoveries are considered budgetary resources and should be reflected in the trial balance report when applicable.

In FFIS, the following must exist in order for recoveries to be invoked:

- ◆ The **No Year** and **Carryover** Flags on the FUND table are set to **Y**;
- ◆ An entry for the fund exists in the current Fiscal Year and the Budget Fiscal Year on the Appropriation Table (APPR);
- ◆ The entry for the fund has a Budget Fiscal Year that is less than the current Fiscal Year (i.e., BFY < FY);
- ◆ The transaction code used for the entry exists on the Transaction Category Table (TCAT) with a Recovery Level Flag set to **L**, **D**, or **Z**.
- ◆ The posting performed will produce a net increase in funds availability.

4.27 System Assurance Process

The system assurance processes ensure that data contained in an FFIS application is accurate and reliable. A System Assurance process may check for posting consistencies between particular journals and tables. For more detailed information, refer to the section entitled *System Assurance*.

4.28 Treasury Symbol

The Treasury Symbol is a combination of numbers and letters or symbols denoting the agency responsible for the account, the period of availability of the account for new obligations and the four-digit appropriation or fund account symbol.

4.29 Trial Balance Report

The trial balance report is a report that lists an agency's general ledger accounts (both proprietary and budgetary) and the balances that exist in those accounts. The trial balance provides proof that the ledger is in balance when the total debits equal the total credits.

However, preparation of a trial balance with equal debit and credit balances does not prove that the transactions have been recorded in the proper general ledger accounts. For this reason trial balance reports should be analyzed monthly to ensure that:

- ◆ General ledger accounts have the appropriate normalized ending balance,
- ◆ Correct relationships exist between the proprietary and budgetary general ledger accounts,
- ◆ Proprietary and budgetary general ledger accounts are self-balancing and net to zero, and
- ◆ No conditions exist that would cause a fund to be anti-deficient.

4.30 Upward Spending Adjustment

An upward spending adjustment is an adjustment recorded against an expired appropriation that produces a net decrease in funds availability. An upward spending adjustment can be triggered by an increase to a direct expenditure, an expenditure refund that has been cancelled or reduced, interest that has been applied to a payment, or processing of an expenditure that is in excess of the obligation it liquidates. For an upward spending adjustment to be invoked in FFIS, the **No Year** Flag on the Fund Table must be set to **N**.

5

Year-end Closing Plan

This section provides guidance for developing a Year-end Closing plan that will assist agencies with executing a successful Annual Close.

5.1 Content and Schedule

A **Year-end Closing Plan** must be developed by each agency no later than the end of March of the fiscal year being closed. The plan should include the following:

- ◆ All required tasks to be performed at year-end;
- ◆ Instructions or procedural guidelines to perform the tasks;
- ◆ Due dates or timing of the tasks; and
- ◆ Individuals or organizations responsible for carrying out the tasks.

The Year-end Closing Plan should integrate both accounting and budget operational requirements and should include input from other functional areas such as procurement, support services, facilities management, etc. This input is critical to a successful Annual Close. Overall, the plan should be consistent with established policies and procedures included in this Guide. By developing and executing the year-end closing plan, the agency will ensure that the Year-end Closing Plan accomplishes all tasks within the required time frames.

The Year-end Closing Plan used for the prior year, as modified for actual experience, may be a good starting point. The basic steps to develop a Year-end Closing Plan include:

- ◆ Coordination;
- ◆ Task definition;
- ◆ Communication;
- ◆ Execution; and
- ◆ Accountability.

5.2 Coordination

Solicit input for the closing plan from functional areas such as:

- ◆ Finance
- ◆ Procurement
- ◆ Support Services
- ◆ Facilities Management
- ◆ Human Resources
- ◆ Training
- ◆ Other areas, as appropriate.

5.3 Task Definition

To define tasks clearly, solicit cutoff dates and any special processing requirements, such as small purchase and imprest fund obligations and payroll splits, etc. A complete list of all required tasks should be developed in detail. The process of task definition includes the following steps:

Identify **major activities** required for year-end closing. An example of one activity is to conduct a review of financial plan balances.

Identify the **tasks** for each major activity, functional and technical. An example of a task is to perform FTE and labor cost projections.

Identify the **subtasks** for each task. An example of a subtask is to perform projection for overtime.

5.4 Communication

Once the closing plan is developed, it is essential to communicate it to all parties involved. The form of communication can include:

- ◆ Issuance of a formal memorandum;
- ◆ Conference calls;
- ◆ Electronic mail; and
- ◆ Formal/informal status meetings.

5.5 Execution

Once the closing plan is developed and communicated to all parties², the plan's tasks must be defined to provide:

- ◆ Name of the responsible parties, including team leads;
- ◆ Task identification and responsible parties for completing; and
- ◆ Targeted completion dates for each task.

5.6 Accountability

To ensure the process is completed within prescribed timeframes, specific goals must be identified. Once the goals are identified, progress obtaining these goals must be reported to the Chief Financial Officer of the agency, as well as the Department's Chief Financial Officer. This progress report should include:

- ◆ Tasks completed;
- ◆ Expected timelines for uncompleted tasks; and
- ◆ Problems encountered.

² A copy of the plan must be forwarded to the ACFO for Financial Operations (Controller) and the ACFO for Financial Systems within two weeks of issuance.

6

Financial Operations

This section describes the financial operations that an agency should perform in the Federal Foundation Information System (FFIS) on an on-going basis throughout the fiscal year. The processes discussed in this section have a significant impact on the FFIS Annual Close and should be considered and monitored throughout the year. Incorrect data contained in the processes could cause errors impeding the performance of the Annual Close process or misrepresent the financial information shown on internal or external reports.

6.1 FFIS Document Suspense File Review

The Document Suspense File stores and maintains all documents entered in FFIS (*integrated, interfaced, and FFIS-generated documents*) until they are archived. This file also provides status information on transactions to identify if the document was accepted, rejected, held, awaiting approval, or deleted. Documents that fail to pass system edits reject to SUSF, where they remain until corrected or approved. Documents placed in a *Held* status reside on SUSF until the FFIS user completes the action.

The FFIS Document Suspense File Table (SUSF) should be reviewed for rejected or held transactions. The status column of this table displays the current status of all documents. The rejected documents are marked by the status code REJECT. The held documents are marked by the status code HELD. All rejected or held transactions should be corrected and processed in the appropriate accounting period. The timely resolution of these rejected or held documents will facilitate the FFIS Annual Close process. If the necessary action is not taken to correct the rejected documents or complete the held documents, the documents will remain on SUSF beyond fiscal year-end.

Unprocessed documents, held or rejected, will cause the financial statements and external reports to be misrepresentative of a federal entity's true position. Depending on the dollar amount and the entity's overall appropriation and business, this may be a material misstatement. The whole purpose of financial reporting is to give an accurate snapshot of the entity's overall position, which will not be accomplished if rejected or held documents remain on SUSF throughout the year and especially at year-end. For more information on SUSF clean-up procedures, please refer to the latest FFIS Suspense File Management Procedure Guide, issued by the ACFO-FS.

6.2 Treasury Reconciliation Process

The Fund Balance with Treasury account is an asset account representing the future economic benefit of monies that can be spent for authorized transactions. The SGL defines the Fund Balance with Treasury as consisting of all funds on deposit with Treasury, excluding seized cash deposited, reported on the Statement of Transactions, Statement of Accountability and the Year-End Closing Statement. Federal agencies use the Fund Balance with Treasury account to record appropriation, receipt, transfer, and disbursement activity.

Federal agencies must use the Fund Balance with Treasury account to reconcile with the Department of Treasury, Financial Management Service (FMS) records. This reconciliation is essential to enhancing internal records, improving the integrity of various U.S. Government financial reports and providing a more accurate measurement of budget results. A detailed reconciliation assures that agency data accumulated in the fund balance account is accurate and allows the agency to resolve differences in a timely manner. This reconciliation should occur on a monthly basis.

A monthly review and reconciliation would ensure the accuracy and reliability of the financial information reported to Treasury, as well as the data reported internally and externally. This reconciliation would ensure that transactions that involve a cash receipt or cash disbursement are using a posting model that reflects cash impact on the general ledger. A discrepancy would exist between the agency's SF-224 and the Fund Balance with Treasury if the cash impact was not recorded correctly on the agency's books. The monthly reconciliation would identify any discrepancies between the agency and Treasury on an on-going basis and facilitate any adjustments that would need to be made to correctly

reflect the fund balance at year-end before the Annual Close process is performed.

Also part of the Treasury Reconciliation process is the Federal Foundation Information System (FFIS) offline process YYYADTR, Treasury Reconciliation. This offline process uses the confirmation or rejection information obtained from Treasury's notification of scheduled payments that were disbursed or payments that were not processed to update the Automated Disbursement, Accounts Payable, General Ledger, Budget Execution and other corresponding FFIS tables with the conformation or rejection information. The information provided by the updated tables gives the agency the opportunity to identify any discrepancies between the scheduled disbursement information in FFIS and the actual payments processed by Treasury.

A discrepancy in this information would cause a difference between the Fund Balance recorded with Treasury and the fund balance carried by the agency. This job does not directly affect the Fund Balance With Treasury, but does provide an excellent tool to reconcile the scheduled disbursements with the disbursements actually processed by Treasury, which does have an impact on the fund balance.

The issue of cash management should also be considered when discussing the Treasury reconciliation process. A constant review and reconciliation of the cash balance will keep this balance in agreement with Treasury. This will give the agency an accurate picture of the cash balance at all times, and will allow the agency to know how much cash is available for obligations and expenditures. If the cash balance is not known or overstated, an anti-deficient condition may arise if funds are obligated or expended in excess of the true available cash balance.

6.2.1 FFIS System Assurance Process

The primary function of the FFIS System Assurance process is to ensure that data contained in the application is accurate and reliable. At various stages in the processing cycle, the System Assurance process verifies that the FFIS application is processing data correctly by checking that the data entered on a document is correct, transactions are posted correctly and records are stored properly. The process also checks for posting consistencies between specific FFIS Journals and Tables. For example, the Online General Ledger to Budget Table System Assurance job

verifies that specific balances in the General Ledger Balance Table equal those in the Fiscal Year Appropriation Table.

Any discrepancies identified during the System Assurance Process are displayed on an error report generated by the process.

Therefore, it is important to run System Assurance processes to ensure that data stored in the FFIS tables and journals are reliable and accurate. The System Assurance Processes are listed and discussed in Chapter 10, System Assurance, in the Guide.

It is recommended that the System Assurance reports be reviewed, not only on a monthly basis, but also on a daily basis. By utilizing the System Assurance process, errors can be identified and resolved as they occur. This will help prevent inconsistencies and discrepancies in the specific FFIS Journals and Tables that will be reconciled at Annual Close. If any inconsistencies or discrepancies exist at year-end, a successful Annual Close will not occur since the System Assurance processes are included as part of the overall FFIS Annual Close process.

6.3 FFIS Monthly Close Process

The Monthly Closing process is performed with the purpose of providing an accurate picture of an entity's financial position and status of resources for a given accounting period. This process is accomplished through internal and external reports generated from the closed and year-to-date journals. The year-to-date journals are also used as primary input to the Annual Closing programs.

The impact of the Monthly Closing process on the Annual Closing process is very significant since the year-to-date journals produced by the Monthly Closing process is the primary input to the Annual Closing process. The accuracy and reliability of this financial information is critical. This financial information from the summary and year-to-date journals are not only used as a primary input to the FFIS Annual Close process, but also to the many internal and external reports.

Also as part of the Monthly Financial Closing process, specific internal and external reports should be executed reviewed, and analyzed.

The following reports should be executed as part of the overall Monthly Closing process:

- ◆ FFIS Summary Trial Balance by Fund
- ◆ Trial Balance by Treasury Symbol
- ◆ FACTS II Update Programs (EDTB & EATB)
- ◆ FFIS Preliminary FMS 224, Statement of Transactions

The external reports should be run in their preliminary form. A review of these internal and external reports can be used to identify abnormal general ledger account balances and other discrepancies that may cause an unsuccessful Annual Close.

6.4 Cost Allocation

Cost allocation is the process of distributing costs or revenues from a cost pool to one or more target entities, or bases. The Cost Allocation Subsystem (CA) defines the allocation of costs from pools (accumulated cost structures) to bases (the target entities to which costs are to be distributed). Based on the cost pools and the allocation bases defined, FFIS calculates, distributes, and posts the allocated costs to each target entity. This distribution of costs is accomplished through the execution of several offline Cost allocation jobs. FFIS can allocate costs for reporting purposes only or for posting actual entries to the FFIS journals and tables.

The Cost Allocation process should be monitored on a monthly basis to ensure the accumulated costs in the pool are properly distributed to the defined bases. If the allocation is not performed correctly, the costs are not properly allocated to the bases. This would cause one or more of the defined bases to erroneously burden the costs of another base.

The monitoring of the Cost Allocation process is an important procedure to ensure a successful Annual Close. An improper allocation of costs could be an issue at the fiscal year-end. The overburdening of a particular base may cause an anti-deficient condition for a particular fund. If FFIS identifies an anti-deficient condition, either on the fund or Treasury symbol level, a fatal warning is given and the Annual Close process will not execute successfully.

6.5 Project Distribution and Billing Processes

The Federal Foundation Information System (FFIS) Project Cost Accounting Subsystem (PCAS) was developed to capture and track related costs in the form of projects and process billings for reimbursable agreements. PCAS accomplishes this by establishing projects. As costs are incurred by the Agency to provide goods or services to the customer, the costs are accumulated by project.

The accumulated costs are distributed from the project to the customer by using the Project-to-Customer Distribution process, XXXPCDT. When the Agency enters a spending document, the project to which the cost should be posted and accumulated is specified. The spending document does not specify the customer to which the costs apply. The Project-to-Customer Distribution process directs project costs to customers based on the relative share of funding that the customer specified in the customer agreement.

After costs are distributed to customers, they can be billed for the distributed costs using the Automatic Bill Generation program, XXXPCBL. By using billing information specified in Customer Agreement documents, the billing program creates the billing documents.

Upon execution, both the distribution and billing processes update various FFIS tables and files. The distribution and billing processes should be monitored on an on-going basis to ensure that the accumulated costs were properly distributed to the customers. An erroneous distribution would cause the customer to be billed an incorrect amount. The FFIS tables and files would be updated with this inaccurate data.

The improperly distributed and billed costs would have an impact in the Annual Close process. The incorrect financial data would not cause the Annual Close execution to abend, but it would produce inaccurate information. Since the FFIS tables and journals are used as input into the Annual Close process, the incorrect information used to update these tables would cause the internal and external reports to be inaccurate.

6.6 Automated Disbursement Year-end Cut-off Policy

The Federal Foundation Information System (FFIS) Automated Disbursement Subsystem records, monitors, and controls all activities associated with the disbursement of funds. These activities would include the disbursement of funds through the generation of Treasury disbursement tapes.

As part of the FFIS automated disbursement process, payment documents are selected, based on selection parameters, and scheduled for disbursement. A Treasury disbursement tape is created from the agency's disbursement schedule. Treasury uses the disbursement tapes to transmit payment to a supplier of goods and services on behalf of the agency that received those goods or services.

The FFIS automated disbursement process is accelerated during the FFIS Annual Close process. It is necessary to accelerate the disbursement process to ensure that all payments are posted prior to closing the fiscal year. The payments acceleration also eliminates the possibility of having payments 'in-transit' at Treasury during the final close. In other words, the payments are accelerated to ensure that Treasury has the opportunity to confirm the disbursement schedules and that the accounting impact of the disbursement and reconciliation process are recorded for an agency prior to the Annual Close. Typically, the automated disbursement cut-off date is 5-7 workdays before the end of the fiscal year.

7

Financial Analysis and Standard General Ledger (SGL)

This section in the Guide was developed as guidance for the analysis of an agency's financial information. Additional guidance on financial analysis can be found in the Treasury Financial Manual (TFM) or at www.fms.treas.gov.

This section is divided into two areas of importance. The first section focuses on the general rules and guidelines for reviewing an agency's financial information. The second section provides overall guidance for analyzing the trial balance report to ensure compliance with the Department's overall mission.

Under *General Rules for Reviewing an Agency's Financial Information*, the following are included:

- ◆ Understanding the Agency's Mission, Business Activities and Workflow
- ◆ Standard General Ledger
- ◆ Basic Accounting Equation
- ◆ Basic Fund Transactions
- ◆ Life Cycle of An Appropriation
- ◆ Life Cycle of Reimbursable Agreement
- ◆ Conducting Report Analysis

Under *General Guidelines for Trial Balance Report Analysis*, the following are included:

- ◆ Review the Trial Balance Report by Fund and Treasury Symbol
- ◆ Proprietary Accounts and the Basic Accounting Equation
- ◆ Verification of the Proprietary and Budgetary General Ledger Account Relationships
- ◆ Abnormal Balances
- ◆ Trend Analysis in General Ledger Account Balances

◆ New Year Carryover Analysis

7.1 General Rules for Reviewing an Agency's Financial Information

The following guidance should be used when reviewing financial information.

7.1.1 Understanding the Agency's Mission, Business Activities and Workflow

The primary objective of financial management in the federal government is to ensure fiscal accountability and comply with congressional mandates. As a result of these objectives, Congress has directed certain agencies such as the Office of Management and Budget (OMB) and the Department of Treasury to establish financial management policies, and issue specific accounting and reporting principles, standards, and administrative guidelines. These policies and standards provide guidance for the Financial Manager in fulfilling their responsibilities. However, to enhance financial management in any organization the Financial Manager must also possess an understanding of the agency's mission, its business activities, and workflow.

Understanding the Agency's Mission

Most managers in private companies must decide what to do or what they are trying to do. However, in the federal government, the legislative process already dictates each agency's responsibility. Congress has determined what each agency will do and dictated how much money is to be spent in fulfilling each agency's mission. Therefore, an understanding of an agency's mission will enhance the Financial Manager's ability to determine the appropriateness of activities performed within the agency and their effect on the overall mission of the agency.

For example, the U. S. Department of Agriculture's mission is:

“To enhance the quality of life for the American people by supporting production of agriculture.”

As a result of this mission, the department's activities include:

- ◆ Ensuring a safe, affordable, nutritious, and accessible food supply;
- ◆ Caring for agricultural, forest, and range lands;
- ◆ Supporting sound development of rural communities;
- ◆ Providing economic opportunities for farm and rural residents;
- ◆ Expanding global markets for agricultural and forest products and services;
- ◆ Working to reduce hunger in America and throughout the world.

Therefore, the Financial Manager must ensure that the financial transactions resulting from these activities are consistent with the mission of each agency. The agency's activities ultimately impact the reporting of the department's overall mission.

Understanding the Agency's Business Activities and Workflow

An agency's mission also has a direct link to its business activities and workflow. The business activities and workflow relate to the budget cycle, accounting cycle and the related transactions generated from these cycles. In order to understand the business activities and workflow of an agency, a Financial Manager must possess an overall knowledge of the budget cycle and the accounting cycle.

An understanding of the federal budget cycle is essential to understand how agencies get funds to spend, spend those funds, manage and report those funds and later evaluate and audit those funds. Each phase of the budget cycle will determine the type of transactions recorded in the organization's financial system. The type of funds such as trust funds, reimbursable funds, working capital and general funds will also determine the related transactions. Each type of fund requires specific types of transactions.

The Financial Manager must understand the agency's budgetary transactions. This understanding is critical because these activities affect the financial information sent forward to internal and external users. The Financial Manager is responsible for monitoring and periodic reporting on these activities. Therefore, this understanding prevents errors and ensures the reliability of the financial data presented in the reports.

Understanding of the U.S. Standard General Ledger (SGL) will also enhance the knowledge needed for the agency's transactions. The SGL provides guidance on the proper recording of transactions for various types of funds and related activities.

The accounting cycle has established procedures for the periodic reporting of the effects of transactions and selected other events on an entity in the form of financial statements and other external reports. The accounting cycle is completed once a year for the federal government.

The accounting cycle includes:

- ◆ Budget formulation,
- ◆ Budget execution and distribution,
- ◆ Procurement of goods and services,
- ◆ Payment for the goods and services,
- ◆ Generation of bills,
- ◆ Collection of funds,
- ◆ Generation of management and statutory reports.

During the accounting cycle, the Financial Manager must look for the usual transactions, unusual transactions, and the omission of various transactions.

In order to minimize processing errors, periodic monitoring and account analysis must be performed to ensure that the financial information is correct.

Analysis of transactions during the accounting and budget cycles must be performed to ensure that all possible events that affect the organization are recognized and properly recorded. Due to the nature of the government, cash, and accrual accounting is used to properly record its transactions. Therefore, adjusting entries are necessary to achieve a proper matching of revenues and expenses and the proper recording of budgetary and proprietary transactions.

During the accounting cycle, transactions will occur on a daily, monthly, quarterly, or annual basis. On a daily cycle, various transactions occur that impact the Fund Balance with Treasury accounts. As part of the monthly cycle, various transactions such as accruals and other adjustments are processed by the organization. The daily and monthly transactions will be used for reporting such as the FMS 224, Statement of Transactions, which is an important part of the monthly cycle.

As part of the quarterly cycle, external reports such as FACTS II are an integral element. However, all of the financial records will be used by the final phase of the accounting and budget cycles. The final phase includes the closing of the financial records in preparation for a new fiscal year and the generation of the consolidated financial statements.

7.1.2 Standard General Ledger

Historically, each federal agency developed its own accounting structure and reported to the federal government using its agency structure. Because each agency accounted for its funds differently, it was difficult to consolidate the data across the federal government. In order to provide consistent reports and to enhance financial control, the federal government adopted the Standard General Ledger (SGL), which is a standard chart of accounts that must be used by all federal agencies.

The SGL chart of accounts provides the basic structure for an agency's chart of accounts. It identifies and defines budgetary, proprietary and memorandum accounts to be used in agencies' accounting systems. Each of these accounts is defined as follows:

- ◆ Proprietary accounts record all financial transactions in order to show actual financial position and results of operations of an agency. Recording expenses for a period is an example of a transaction affecting proprietary accounts. Examples of proprietary accounts are assets, liabilities, expenses, revenues, and equity.
- ◆ Budgetary accounts record all budget activity of an agency in order to measure and control the use of resources according to the purposes for which budget authority was enacted.

These accounts track the use of each appropriation for specified purposes in separate budget accounts through the various stages of

budget execution from appropriation to apportionment and allotment to obligation and eventual outlay. Recording an appropriation from Congress is an example of a transaction affecting budgetary accounts. Examples of budgetary accounts include total resources, available resources, commitments, undelivered orders, and expenditures.

- ◆ Memorandum accounts are available for an agency to record and maintain any statistical and/or memorandum data. Tracking the discounts taken is an example of a transaction affecting memorandum accounts.

The SGL integrates proprietary and budgetary accounting for each transaction. When transactions are posted, both the proprietary and budgetary sides are recorded simultaneously, as necessary. Both the budgetary and proprietary sections of the trial balance are self-balancing within themselves (i.e., total debits of proprietary accounts equal total credits of proprietary accounts and total debits of budgetary accounts equal total credits of budgetary accounts)

Each account in the SGL consists of a four-digit number. Agencies are authorized to expand the basic SGL chart of accounts to accommodate agency specific needs. However, any expansion must continue to summarize or “roll-up” into the basic SGL account structure. The USDA’s chart of accounts includes USDA-specific general ledger accounts that differentiate the accounting activity being recorded in each account. An example of an USDA-specific account is 1011 SF-224 DISBURSEMENTS, which rolls-up to SGL account 1010 FUND BALANCE WITH TREASURY.

The following table shows the SGL summary account structure. Also included are examples of SGL accounts and USDA-specific general ledger accounts within each SGL summary account.

Exhibit 7-1

SGL Summary Account Structure

SGL Classification	SGL Classification Description	SGL Account	SGL Account Description	USDA-Specific Account	USDA-Specific Account Description
1000	Assets	1010	Fund Balance With Treasury	1011	SF-224 Disbursements
2000	Liabilities	2110	Accounts Payable	2111	Accounts Payable Billed-Federal
3000	Net Position	3310	Cumulative Results of Operations	3311	Reserve
4000	Budgetary	4510	Apportionments	4511	Apportionments-Subsidy
5000	Revenue and Other Financing Source	5100	Revenue from Goods Sold	5101	Revenue From Goods Sold - Federal
6000	Expenses	6100	Operating Expenses/Program Costs	6101	Operating/Program Expense
7000	Gains/Losses/Extraordinary Items	7400	Prior Period Adjustments	N/A	N/A
8000	SGL Memorandum Accounts (Credit Reform)	8010	Guaranteed Loan Level	N/A	N/A

Every SGL account has a normal balance, either a debit or credit. Under normal transaction processing, this normal balance should be maintained throughout the account life. The following table shows the normal balance for each series of accounts in the SGL chart of accounts. It should be noted that certain budgetary accounts could have a normal balance of either a debit or credit. The type of budgetary account determines if the normal balance is a debit or a credit.

Account Number	Account Type	Normal Balance
1000	Assets	Debit ³
2000	Liabilities	Credit
3000	Net Position	Credit
5000	Revenues and Other Financing Sources	Credit
6000	Expenses	Debit
4000	Budgetary Resource Accounts	Debit ⁴
	Status of Resource Accounts	Credit ⁵

7.1.3 Basic Accounting Equation

A basic accounting model has been developed that provides a framework for the accounting system. It serves as the basis for recording financial transactions. This model is usually expressed in equation form for a business entity as follows:

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

³ A contra asset account appears as a deduction from the asset with which it is associated on the balance sheet. This account is merely a special subdivision of the credit side of the related asset account. An example of a contra asset account is accumulated depreciation. The normal balance of a contra asset account is a credit balance.

⁴ Generally, budgetary resource accounts have a normal debit balance. However, some budgetary resource accounts that record reductions to budgetary resources will have a normal credit balance. For example, budgetary accounts that record reductions to Authority or Transfers to Treasury have a normal credit balance.

⁵ Generally, budgetary status of resource accounts has a normal credit balance. However, some budgetary status of resource accounts that record spending adjustments will have a normal debit balance. For example, budgetary accounts that record downward adjustments of prior-year unpaid unexpended obligations will have a normal debit balance.

This accounting equation is the basis for commercial or proprietary accounting. It provides information on how an entity's operations are functioning. The basic logic of the accounting equation for federal agencies remains the same as that for a commercial entity. However, it no longer contains the classification of owner's equity, but rather the equity of the U.S. Government. The federal accounting equation may be expressed as:

$$\text{Assets} = \text{Liabilities} + \text{Equity of the U.S. Government}$$

Where

Assets represent amounts of physical (tangible) items or rights to ownership (intangible) owned by the U.S. Government,

Liabilities represent amounts owed by the U.S. Government for items received, services rendered, expenses incurred, assets acquired, construction performed and amounts received but not yet earned, and

Equity of the U.S. Government represents the difference between the assets and liabilities of the U.S. Government

This equation must always be in balance. As an agency engages in financial activity, the dollar amounts, and the composition of its assets, liabilities and equity of the U.S. Government change. But the equality of the basic equation always remains true.

7.1.4 Basic Fund Transactions

Federal fund accounting is focused on fiscal accountability and compliance with the various laws Congress has directed regarding financial management policy, specific accounting and reporting principles, standards and administrative guidelines for the federal departments and agencies of the government. In a step towards this fiscal accountability, federal agencies were required to comply with federal requirements, applicable accounting standards, and the SGL. The requirement to comply with the general ledger accounts defined in the SGL would aid the agencies in accurately reporting the financial conditions of a department and facilitate the consolidation of the department's financial statements at year-end.

The SGL was created to provide credible and reliable financial data, and to bring consistency to the accounting of the federal agencies. The SGL contains defined general ledger accounts and accounting transactions, both proprietary and budgetary, for events that occur throughout the Federal Government. The SGL is not all-inclusive but does provide the general ledger accounts of the basic federal transactions used by most federal agencies.

Basic federal transactions contain both budgetary and proprietary impact. Although federal entities have only one accounting system, there are two different accounting tracks, the budgetary accounting, and the proprietary accounting systems. Financial activity is reported to both the budgetary and the proprietary accounts. Many internal and external reports will contain both budgetary and proprietary data, since both are needed for proper financial accountability and management.

Budgetary accounting applies to the processes, controls, monitoring, and reporting that are required to track the execution of the budget laws of Congress. It is the reporting for the legal, economic, and accounting events and actions that distinguishes federal accounting from the accounting of private sector and other public-sector organizations.

The Budgetary accounting SGL accounts will typically provide the following financial information:

- ◆ Amount of initial or amended congressional appropriation or spending authority;
- ◆ Appropriation, budget or spending authority actually used; and
- ◆ Congressional spending authority still available for use.

The “4000” series of the SGL accounts are the basis of Budgetary Accounting. Understanding the budgetary accounting process and general ledger accounts is a prerequisite to understanding the uniqueness of federal accounting.

Federal entities also rely on proprietary accounting for their non-budgetary accounts, which would be all other SGL accounts other than the “4000” series. Proprietary accounting is concerned with expenditures and costs – in other words, with an entity’s assets, liabilities, net residual federal position or cumulative federal investments, revenues or receipts, and expenses and costs. It is not concerned with OMB apportionments. Entries for allotments, commitments, obligations, and the expended appropriation affect

only the budgetary accounts. Once performance is completed or goods and service are received, parallel entries must be made in the proprietary accounts.

7.1.5 Life Cycle of An Appropriation

The following Basic Federal Transactions will show the accounting posting models used to record the basic life cycle of an appropriation. The examples are basic SGL compliant transactions. These examples start with the receipt of appropriated authority from the Office of Management and Budget (OMB) and end with budgetary expended authority and the proprietary disbursement of cash. These examples will show the different budgetary and proprietary entries that will occur in the life cycle of an appropriation and will give a better understanding of budgetary and proprietary accounting.

Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3100 Unexpended Appropriations - Cumulative

To record a simultaneous enactment of appropriations and receipt of warrant.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4510 Apportionments

Proprietary

None

To record budgetary authority apportioned by OMB and available for allotment.

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

To record the allotment of authority.

Budgetary Entry

Debit 4610 Allotments – Realized Resources

Credit 4700 – Commitments

Proprietary Entry

None

To record a commitment.

Budgetary Entry

Debit 4700 – Commitments

Credit 4801 – Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

To record an obligation, that was previously committed.

Budgetary Entry

Debit 4801 – Undelivered Orders – Obligations, Unpaid

Credit 4901 – Delivered Orders, Obligations Unpaid

Proprietary Entry

Debit 1750 – Equipment

Credit 2110 – Accounts Payable

To record goods or services received, that were previously obligated.

Budgetary Entry

Debit 4901 – Delivered Orders, Obligations Unpaid

Credit 4902 – Delivered Orders, Obligations Paid

Proprietary Entry

Debit 2110 – Accounts Payable

Credit 1010 – Fund Balance with Treasury

To record payment for goods or services received.

The differences between the budgetary and proprietary accounting are subtle. The main difference relates to when an economic event transpires in the life cycle of a federal appropriation. For example, proprietary accounting would not include the earlier entries relating to the OMB apportionment, or to obligations or expenditures appropriations of a federal entity. These are the details of budgetary accounting. Budgetary accounting is concerned with the accounting for funds from the apportionment level to the commitment level. It accounts for an entity's stewardship of all appropriations for which it is responsible, both on an individual appropriation basis and in total.

7.1.6 Life Cycle of Reimbursable Agreement

The following Basic Federal Transactions will show the accounting posting models used to record the basic life cycle of a reimbursable agreement. The examples are basic SGL compliant transactions. These examples start with the anticipation of reimbursement for the fiscal year and end with the collection of funds for the reimbursable work performed. These examples will show the different budgetary and proprietary entries that will occur in the life cycle of a reimbursable agreement and will give a better understanding of budgetary and proprietary accounting.

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority

Proprietary Entry

None

To record the anticipated reimbursements for the fiscal year.

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4590 Apportionments Unavailable- Anticipated Resources

Proprietary

None

To record budgetary authority apportioned by OMB.

Budgetary Entry

Debit 4221 Unfilled Customer Order Without Advance

Credit 4210 Anticipated Reimbursements and Other
Income

Debit 4590 Apportionments Unavailable- Anticipated Resources

Credit 4610 Allotment-Realized Resources

Proprietary

None

To record the reimbursable agreement (customer order) and allotment of authority.

Budgetary Entry

Debit 4610 Allotment-Realized Resources

Credit 4700 Commitments

Proprietary

None

To record the commitment of funds to fulfill the reimbursable agreement.

Budgetary Entry

Debit 4700 Commitments

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary

None

To record an obligation, previously committed, to fulfill the reimbursable agreement.

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders – Obligations, Unpaid

Debit 4251 Reimbursements and Other Income Earned -
Receivable

Credit 4221 Unfilled Customer Order Without Advance

Proprietary

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

Debit 1310 Accounts Receivable

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

To record goods received or services performed in fulfillment of the
reimbursable agreement.

Budgetary Entry

Debit 4901 Delivered Orders – Obligations, Unpaid

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary

Debit 2110 Accounts Payable

Credit 1010 Funds Balance with Treasury

To record payment for goods received or services performed in
fulfillment of the reimbursable agreement.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned -
Collected

Credit 4251 Reimbursements and Other Income Earned -
Receivable

Proprietary

Debit 1010 Funds Balance with Treasury

Credit 1310 Accounts Receivable

To record the collection after reimbursable work has been completed.

7.1.7 Conducting Report Analysis

This section includes:

- ◆ An overview of what is necessary to conduct report analysis
- ◆ Detailed procedures on analyzing a Summary Trial Balance by Fund Report (RGLATF)
- ◆ Detailed analysis on analyzing a Trial Balance by Treasury Symbol⁶

Overview

In order to conduct a proper report analysis in preparation for the Annual Close process, the user will have to obtain and analyze two important trial balance outputs from the system. The first is the Summary Trial Balance by Fund Report (RGLATF), which is a baseline report that is produced on demand from FFIS. The second output is the Trial Balance by Treasury Symbol, which can be obtained through the Data Warehouse.

⁶ The Trial Balance by Treasury Symbol that is available in the Data Warehouse is not a standard report, but must be requested via the ACFO-FS.

These two documents will be the focal point of conducting Trial Balance Analysis. The trial balance analysis should be an ongoing exercise throughout the fiscal year, but is particularly relevant to Annual Close after running a Preliminary Annual Close, but before running the Final Annual Close process. Conducting a trial balance analysis is critical to Annual Close because it allows the user to identify general ledger abnormalities and fix these problems prior to running final Annual Close.

Detailed Procedures for Analyzing a Summary Trial Balance by Fund Report (RGLATF)

The summary Trial Balance by Fund Report (RGLATF) provides a summary trial balance by budget fiscal year, fund, account type, and General Ledger account. Each summary line lists a beginning balance, total activity, and ending balance. Totals are provided by account type and fund. A grand total for all funds is also shown. The beginning balance reflects all data for accounting periods prior to the user-requested accounting period. The ending balance includes data for the user-requested accounting period.

This report can be used to analyze each fund's account balance. The report can also be reviewed on a periodic basis for unusual activity on balances that are not normal (e.g., general ledger payable accounts with debit balances).

The user may print out a report for all or specific budget fiscal years, fund, or account type and may indicate the accounting period to be used for the report. If left blank, the current accounting period is used.

The report is sorted in the following order:

- ◆ Budget Fiscal Year
- ◆ Fund
- ◆ Account Type
- ◆ General Ledger Account
- ◆ The inputs for this report are:
 - ◆ Year-to-Date General Journals (YTDGYY)
 - ◆ General Journals (GENJ)
 - ◆ General Ledger Account Table (GLAC)
- ◆ The report produces the following output:
 - ◆ Summary Trial Balance by Fund Report
 - ◆ Error Report

◆ Statistics Report

Parameters are entered in member **PMRGLATF** in the parameter library or in the Run Parameters Table (RUNP).

Exhibit 7-3

Summary Trial Balance by Fund Report (RGLATF) - Parameters

Card	Position	Parameter Name	Description
1	1	CARD NUMBER	1
1	2-9	PROGRAM ID	RGLATF
1	26-27	BEGINNING BUDGET FISCAL YEAR	Optional, defaults to all Beginning Budget Fiscal Years. Format YY. Enter the Beginning Budget Fiscal Year to select journal records for processing. Must be a valid year in the Fiscal Year Table (FSYR).
2	1	CARD NUMBER	2
2	2-3	ENDING BUDGET FISCAL YEAR	Optional, defaults to all Ending Budget Fiscal Years. Format YY. Enter the Ending Budget Fiscal Year to select journal records for processing.
2	4-7	FISCAL MONTH AND YEAR	Optional, defaults to the Fiscal Month and Fiscal Year inferred from Run Date. Format MMY. Enter the Fiscal Month and Fiscal Year to select journal records for processing. Must be a valid Fiscal Month and Fiscal Year in the Accounting Period Table (APRD).
2	8-13	FUND	Optional, defaults to all Funds. Enter the Fund to select journal records for processing.
2	14-15	ACCOUNT TYPE	Optional, defaults to all Account Types. Enter the Account Type to select journal records for processing.

The following page provides a sample of the RGLATF report:

REPORT ID: RGLATF
 RUN DATE: 03/01/02

*** FFS SYSTEM TEST DIVISION ***
 SUMMARY TRIAL BALANCE BY FUND
 FOR ACCOUNTING PERIOD 03/02

PAGE: 1
 TIME: 10:32

BFY	FUND	ACCT TYPE	GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL ACTIVITY	ENDING BALANCE
02	BECS01	01	1021 SF224 DISBURSEMENTS	-35,715.00	0.00	-35,715.00
02	BECS01	01	1022 SF224 COLLECTIONS	135.00	0.00	135.00
02	BECS01	01	1411 EMPLOYEE TRAVEL ADVANCES	170.00	0.00	170.00
			01 ACCOUNT TYPE TOTAL	-35,410.00	0.00	-35,410.00
02	BECS01	02	2110 ACCOUNTS PAYABLE	18,000.00	0.00	18,000.00
			02 ACCOUNT TYPE TOTAL	18,000.00	0.00	18,000.00
02	BECS01	03	3100 APPROPRIATED CAPITAL	17,545.00	0.00	17,545.00
92	BECS01	03	3320 NET RESULTS OF OPERATIONS	-17,545.00	0.00	-17,545.00
			03 ACCOUNT TYPE TOTAL	0.00	0.00	0.00
02	BECS01	22	6100 OPERATING/PROGRAM EXPENSES	17,545.00	0.00	17,545.00
			22 ACCOUNT TYPE TOTAL	17,545.00	0.00	17,545.00
02	BECS01	31	5900 OTHER REVENUE	-135.00	0.00	-135.00
			31 ACCOUNT TYPE TOTAL	-135.00	0.00	-135.00
02	BECS01	44	4610 ALLOTMENTS AVAILABLE COMM/OBLG	2,045.00	0.00	2,045.00
			44 ACCOUNT TYPE TOTAL	2,045.00	0.00	2,045.00
02	BECS01	46	4700 COMMITMENTS AVAILABLE OBLIGATN	500.00	0.00	500.00
			46 ACCOUNT TYPE TOTAL	500.00	0.00	500.00
02	BECS01	47	4800 UNDELIVERED ORDERS	15,000.00	0.00	15,000.00
			47 ACCOUNT TYPE TOTAL	15,000.00	0.00	15,000.00
02	BECS01	48	4900 EXPENDED APPROPRIATIONS	-17,545.00	0.00	-17,545.00
			48 ACCOUNT TYPE TOTAL	-17,545.00	0.00	-17,545.00
02	BECS01	99	9901 DISCOUNTS LOST (CREDIT)	2,000.00	0.00	2,000.00
02	BECS01	99	9903 DISCOUNTS LOST--CONFIRMED	-2,000.00	0.00	-2,000.00
			99 ACCOUNT TYPE TOTAL	0.00	0.00	0.00
■	BECS01		FUND TOTAL	0.00	0.00	0.00

Looking at the report, the user can see that it is sorted by account types. These account types are defined in the table that follows. The table also contains the normalized balances for these account types.

Exhibit 7-4

Account Types

Account Type Number	Account Type Name	Normalized Balance
01	Assets	Debit
02	Liabilities	Credit
03	Equity	Credit
22	Expenditures/Expenses	Debit
24	Expenses	Debit
31	Revenue	Credit
39, 40	Appropriations	Debit
42	Unallotted Apportionments	Credit
44	Unobligated Allotments	Credit
46	Unliquidated Commitments	Credit
47	Undelivered Orders	Credit
48	Expended Appropriations	Credit
50	Anticipated/Unbilled Reimbursables	Debit
51	Revenue Budgets	Credit
52	Earned Reimbursements	Debit
56	Anticipated Recoveries	Debit
57	Actual Recoveries	Debit
58	Upward Spending Adjustments	Credit
59	Downward Spending Adjustments	Debit
99	Miscellaneous Memos	Debit or Credit

In analyzing the trial balance, there are several checkpoints the user should confirm before proceeding with running the Final Annual Close process. These check points are summarized here, but will be covered in detail in *Financial Analysis and SGL Review, General Guidelines for Analyzing a Trial Balance* which follows this section. The edit checks are as follows:

- ◆ Scan the trial balance for abnormal balances and determine why the balances are abnormal;
- ◆ Ensure budgetary GL accounts (4000 series) are self balancing;
- ◆ Ensure proprietary GL accounts (all non 4000 series) are self balancing;
- ◆ Validate the sum of all GL accounts total to zero;
- ◆ Validate that Budgetary Resources = Status of Resources;
- ◆ Ensure the proprietary accounts cash balance is sufficient to cover payables;
- ◆ Validate that Assets = Liabilities + Equity ⁷
- ◆ Review relationships between budgetary and proprietary accounts:
 - Accounts Payable (2110) and others should = 4901
 - SF-224 Disbursements (1011) should = 4902
- ◆ Review the nature of GL accounts, as their presence can provide indications of the associated fund type:
 - The presence of GL account 4650 (Allotments – Expired Authority) would indicate a single or multi year, expired fund
 - The presence of account 4873 (Prior Year Recovery – Downward) would indicate a no year fund with actual recoveries
- ◆ Recognize trends while conducting the analysis, for example:
 - Expenses will increase throughout the year
 - Available appropriations will be reduced throughout the year
 - Undelivered orders should be getting smaller throughout the year for expired funds.

⁷ Adding these account types together should net zero.

All of the bullets above are simple checkpoints the user should take in order to ensure a successful Final Annual Close. If a user overlooks an abnormal balance or an imbalance in one of the relationships, it may cause the Final Annual Close job to get a level 12 error, and stop the Final Annual Close process completely. Another possibility is that the Final Annual Close job may run with less severe errors, and incorrect updates to the tables will be generated jeopardizing the integrity of the data and producing misstated external reports and financial statements.

These check points are relevant to both the RGLATF report and the Trial Balance by Treasury Symbol. The Trial Balance by Treasury Symbol is discussed on the following pages.

Detailed Procedures for Analyzing a Trial Balance by Treasury Symbol

The Trial Balance by Treasury Symbol is available in the Financial Data Warehouse (FDW) upon request from the agency. Requests need to be communicated to the ACFO-FS in a timely manner to allow for testing of the report prior to Annual Close. For agencies that do not have this report in their data warehouse, it is an essential tool necessary for accurate monthly SGL analysis. The following page gives an example of the Trial Balance by Treasury Symbol displayed in a BRIO report, which is the front-end mechanism for obtaining FDW reports.

BrioQuery - 90trbl[1]

File Edit View Insert Format Report Tools Window Help

Process

Zoom

90TRBL Expression Groups Table Sort

REPORT NAME 90TRBL UNITED STATES DEPARTMENT OF AGRICULTURE
 RUN DATE 05/01/01 OFFICE OF THE CHIEF FINANCIAL OFFICER
 GENERAL LEDGER TRIAL BALANCE
 ACCTG PERIOD ENDING 6, 2001 (CLOSED)

FISCAL YEAR 2001
 AGENCY 90
 TREASURY SYMBOL 1210014

GL ACCOUNT	GL ACCOUNT NAME	VENDOR TYPE CAT	CREDIT	DEBIT
1010	FUND BALANCE WITH TREASURY		0.00	5,171,000.00
TOTAL GL ACCOUNT	1010		0.00	5,171,000.00
1011	SF-224 DISBURSEMENTS		0.00	0.00
1011		E	-16,753.95	0.00
1011		N	-51,732.71	135.53
TOTAL GL ACCOUNT	1011		-68,486.66	135.53
1013	OPAC DISBURSEMENTS	G	-32,527.30	0.00
TOTAL GL ACCOUNT	1013		-32,527.30	0.00

OCE: Whp390.occ Server: DB2 6 Page(s)

Start GroupWise - Mailbox ANNUALCLOSEGUIDE 2... BrioQuery - [90trbl[1]] 11:09 AM

The user will then need to run the Trial Balance by Treasury Symbol as part of the monthly cycle job process. The Trial Balance by Treasury Symbol report shows accounting information for each fiscal year and Treasury Symbol by general ledger account, general ledger name, vendor type category and the associated debit and credit balances.

The Trial Balance by Treasury Symbol can be used to facilitate the review and separation of external reports, e.g., FACTS I, FACTS II. In addition, this report facilitates the review and analysis of general ledger balances across the agency, and the department, including abnormal balances, spending adjustments, and anti-deficiency conditions.

The process of reviewing and analyzing the Trial Balance by Treasury Symbol report is exactly the same as it is in the RGLATF analysis. Please review the previous section for a summary of the edit checklist. These topics are covered in greater detail in *Financial Analysis and SGL Review, General Guidelines for Analyzing a Trial Balance*, which immediately follows this section. The analysis must occur for both the RGLATF and the Trial Balance by Treasury Symbol report because the user is analyzing an entirely different set of data. The RGLATF trial balance is by fund whereas the other trial balance is by treasury symbol.

All edits on the edit checklist must take place for both the RGLATF and Trial Balance by Treasury Symbol reports in order to ensure a successful Final Annual Close. If a user overlooks an abnormal balance or an imbalance in one of the relationships, it may cause the Final Annual Close job to get a level 12 error, and stop the Final Annual Close process completely. Another possibility is that the Final Annual Close job may run with less severe errors, and incorrect updates to the tables will be generated jeopardizing the integrity of the data and producing misstated external reports and financial statements.

7.2 General Guidelines for Trial Balance Report Analysis

7.2.1 Review the Trial Balance Report by Fund and Treasury Symbol

The Trial Balance analysis, which begins at the treasury symbol level, can be taken to greater detail by “drilling down” to the fund level and examining a Summary Trial Balance by fund. In the following scenario, three separate funds are under the domain of one Treasury Symbol:

Exhibit 7-5

Trial Balance by Treasury Symbol - Treasury Symbol: 1225689

GL Account	Balance
4119	\$220,000.00
4210	\$150,000.00
4450	-\$230,000.00 ⁸
4510	-\$10,000.00
4610	-\$120,000.00
4801	-\$5,000.00
4901	-\$5,000.00

⇓ Drill down to obtain greater detail:

⁸ A negative amount represents a credit balance.

Trial Balance by Fund

GL Account	Fund A	Fund B	Fund C
4119	\$100,000.00		\$120,000.00
4210		\$150,000.00	
4450	-\$80,000.00	-\$150,000.00	
4510	-\$10,000.00		
4610	-\$20,000.00		-\$100,000.00
4700			
4801			-\$5,000.00
4901			-\$5,000.00
4902			
6100			
1750			
2110			
3110			
5700			

Application

By using “drill down” analysis techniques, you can obtain further detail about potential trouble spots on your Trial Balance. A problem appearing on your Trial Balance at the Treasury Symbol level can be drilled down to the fund level in order to obtain a clearer picture of the problem’s source. It should be noted, that drill up analysis can also be incorporated into your Trial Balance examination. Apparent anti-deficient conditions at the Trial Balance by Fund level should be examined upward to the Treasury Symbol level to verify the seriousness of the condition.

7.2.2 Verify "Budgetary Resources = Status of Resources"

Example - This example illustrates the process of verifying that Total Budgetary Resources equals Status of Resources on the Trial Balance; this example assumes that the entire budget authority was distributed to the allotment level.

General Ledger Accounts	Budgetary Resources	Status of Resources
4119 - Appropriations	\$2,000,000.00	
4450 - Unapportioned Authority		\$ 0.00
4510 - Apportionment		\$ 0.00
4560 - Sub- Allocation		\$ 0.00
4610 - Allotment		\$1,200,000.00
4700 - Commitment		\$ 300,000.00
4801 - Undelivered Order		\$ 50,000.00
4901 - Delivered Order Unpaid		\$ 50,000.00
4902 - Delivered Order Paid		\$ 400,000.00
Total	\$2,000,000.00	\$2,000,000.00

Application

This equation must always be in balance. Inequities in this equation represent serious problems, which need to be addressed immediately. An example of a potential inequity in this equation would be if your status of resources exceeded your budgetary resources. This inequity states that your agency is spending more authority than it has been appropriated to spend by Congress. If this equation is not in balance, steps must be taken to find and correct the reason for the inequity.

7.2.3 Proprietary Accounts and the Basic Accounting Equation

Analyzing a Trial Balance requires examining the general ledger proprietary accounts. Specifically, it should be examined whether or not the proprietary accounts on the trial balance adhere to the Basic Accounting Equation, which is:

$$\boxed{\text{ASSETS} = \text{LIABILITIES} + \text{EQUITY}}$$

The Basic accounting equation can be stated in terms of proprietary accounts by calculating whether general ledger accounts in the **1000s, 6000s, 7000s. (series)** equal general ledger accounts in the **2000s, 3000s, 5000s. (series)⁹**. (Note: This equation should net to zero)

Example of Relationship:

Basic Accounting equation: Assets = Liabilities + Equity

$$1000s = Liabilities + Equity$$

Equation expanded to include all the proprietary accounts:

$$1000s = 2000s + 3000s [+ 5000/Revenues - 6000/Expenses]$$

$$1000s = 2000s + 3000s [+ 5000s - 6000s] + 7000 Gains/Losses$$

$$1000s = 2000s + 3000s [+ 5000s - 6000s] + 7000s$$

Application

Examine if these two proprietary totals match in the Trial Balance. If inequities exist, further analysis must be performed. This analysis would include examining the individual components of the proprietary relationship for possible errors. An example of this examination would be to check the 2000 series of General Ledger for any accounts with abnormal debit balances. Errors, such as abnormal balances, have the ability to cause inequities in this proprietary relationship.

⁹1000s (Assets), 2000s (Liabilities), 3000s (Equity), 5000s (Revenue), 6000s (Expenses), 7000s (Gains & Losses)

7.2.4 Verification of the Proprietary and Budgetary General Ledger Account Relationships

The Federal Accounting system combines both budgetary and proprietary transactions. The budgetary system is used to track an entity's stewardship of all appropriations for which it is responsible, both on an individual appropriation basis and in total. The proprietary system is used to track an entities assets, liabilities, net residual federal position or cumulative federal investments, revenues or receipts, and expenses and costs. Even though the budgetary and proprietary accounting systems focus on different aspects of financial management, financial relationships do exist between certain budgetary general ledger accounts and proprietary general ledger accounts.

Although the budgetary and proprietary entries may not occur at the same time, the activity of the certain proprietary general ledger accounts should be equal to that of the certain budgetary general ledger accounts. Relationships still exist between the two accounting tracks even though the actual accounting entries for the related budgetary and proprietary general ledger accounts may not occur simultaneously. The activity in certain budgetary general ledger accounts will be reflected in the general ledger account balances of certain proprietary accounts. The proprietary and budgetary general ledger accounts that have these relationships should carry the same general ledger account balances.

Relationships between the budgetary and proprietary general ledger accounts should be reviewed while performing financial analysis. This financial analysis should be performed on a monthly basis, with particular attention given at year-end, and should include the review of the Federal Financial Information System (FFIS) Trial Balance. The relationship of the budgetary and proprietary general ledger account balances should be verified during the review of the Trial Balance. When reviewing an agency's Trial Balance, it is important to be familiar with the basic federal transactions, especially those that reflect the agency's business practices. This will aid in the understanding of the general ledger account balances viewed on the Trial Balance and their relationships to other SGL accounts.

A review of these general ledger account balances would verify that the transactions were processed correctly and the proper relationships were maintained in the budgetary and proprietary accounts. Certain general ledger accounts have an interrelationship, which will be reflected in the general ledger account balances on the Trial Balance.

The following relationships between budgetary and proprietary general ledger account balances should be maintained on the Trial Balance:

General Ledger Accounts 2110 and 4901

The proprietary general ledger account 2110, Accounts Payable should equal the budgetary general ledger account 4901, Delivered Orders – Obligations, Unpaid.

General ledger account 2110, Accounts Payable represents the amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. General ledger account 4901, Delivered Orders – Obligations, Unpaid, represents the unpaid expenditures for services performed, goods and tangible property received, and amounts becoming owed under programs for which no current service performance is required. Both represent a liability for a future payment and should carry the same general ledger account balances on the Trial Balance.

Budgetary Entry

Debit 4801 – Undelivered Orders – Obligations, Unpaid

Credit 4901 – Delivered Orders – Obligations,
Unpaid

Proprietary Entry

Debit 1750 – Equipment

Credit 2110 – Accounts Payable

To record goods or services received, that was previously obligated.

General Ledger Accounts 1011, 1013, 1015, and 4902

The proprietary general ledger accounts 1011 and 1013, SF224 Disbursements and 1015, Non-SF224 Disbursements should equal budgetary general ledger account 4902, Delivered Orders – Obligations, Paid.

General ledger accounts 1011 and 1013 represent actual payments to another Federal or non-Federal entity for goods and other property order and received, and for services rendered by other than employees that is reported on the SF224 external report. General ledger account 1015 represents Non-224 disbursements. The general ledger account 4902 represents paid expenditures for services performed, goods and tangible property received, and programs for which no current service or performance is required. Both the proprietary and budgetary accounts represent the payment of cash or expenditure of budgetary authority and should carry the same general ledger account balances on the Trial Balance. It should be noted that general ledger accounts 1011, 1013, and 1015 are USDA –specific and will roll up to general ledger account 1010 – Fund Balance with Treasury for the purposes of the Annual Close process.

Budgetary Entry

Debit 4901 – Delivered Orders – Obligations, Unpaid

Credit 4902 – Delivered Orders – Obligations,
Paid

Proprietary Entry

Debit 2110 – Accounts Payable

Credit 1010 – Fund Balance with Treasury

To record payment for goods or services received.

General Ledger Accounts 5700, 4901, and 4902

The proprietary general ledger account 5700, Expended Appropriations should equal the sum of the budgetary general ledger accounts 4902, Delivered Orders – Obligations, Paid and 4901, Delivered Orders – Obligations, Unpaid.

The general ledger account 5700 represents the amount of current period expenses and purchases of capital assets funded by appropriations. The balance in account 5700 should equal the budgetary expended authority for appropriated funds represented by general ledger accounts 4902 and 4901.

Budgetary Entry

Debit 4901 – Delivered Orders – Obligations, Unpaid

Credit 4902 – Delivered Orders – Obligations,
Paid

Proprietary Entry

Debit 2110 – Accounts Payable

Credit 1010 – Fund Balance with Treasury

To record payment for goods or services received.

Budgetary Entry

None

Proprietary Entry

Debit 3100 – Unexpended Appropriations – Cumulative
Credit 5700 – Appropriations Used

To record appropriations used this fiscal year.

General Ledger Accounts 3100, 4450 and 4882

For an appropriated fund, the proprietary general ledger account 3100, Unexpended Appropriations should equal the sum of the budgetary general ledger accounts 4450 through 4882.

The general ledger account 3100 represents the amounts appropriated by Congress, which have not been expended. The general ledger accounts 4450 through 4882 represent the status of appropriated resources, or appropriations available for obligation. The net balance of these general ledger accounts would represent resources that have not been expended. Both the proprietary and budgetary accounts represent the unexpended portion of an appropriated fund from Congress and should carry the same general ledger account balances on the Trial Balance.

The following trial balance illustrates the previously discussed proprietary and budgetary relationships:

ACTION: R TABLEID: GLBL USERID: XXXX				
*** GENERAL LEDGER BALANCE INQUIRY TABLE ***				
KEY IS FISCAL YEAR, BFYS, FUND, GL ACCT				
FISCAL YEAR: 02 BFYS: 02 FUND: 9028A TREASURY SYMBOL: 1220014				
GL ACCT	BEGINNING BALANCE	DEBIT BALANCE	CREDIT BALANCE	NET BALANCE
1010	0.00	3,750,000.00	0.00	3,750,000.00
1011	0.00	0.00	3,037,000.00	-3,037,000.00
2110	0.00	2,312,000.00	2,312,000.00	0.00
3100	0.00	3,037,000.00	3,750,000.00	-713,000.00
4119	0.00	3,750,000.00	0.00	3,750,000.00
4450	0.00	3,750,000.00	3,750,000.00	0.00
4510	0.00	3,750,000.00	3,750,000.00	0.00
4540	0.00	3,750,000.00	3,750,000.00	0.00
4610	0.00	6,019,000.00	6,049,000.00	-30,000.00
4801	0.00	2,299,000.00	2,982,000.00	-683,000.00
4901	0.00	2,312,000.00	2,312,000.00	0.00
4902	0.00	0.00	3,037,000.00	-3,037,000.00
5701	0.00	0.00	3,037,000.00	-3,037,000.00
6101	0.00	3,037,000.00	0.00	3,037,000.00

General Ledger Accounts 1410 and 4802

The proprietary general ledger account 1410, Advances to Others should equal the budgetary general ledger account 4802, Undelivered Orders – Obligations, Prepaid/Advanced.

The general ledger account 1410 represents payments made in contemplation of future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. General ledger account 4802 would represent unexpended obligations relating to the amount of goods and services ordered and obligated which have not been actually or constructively received or transferred but have been prepaid or advanced. Both the proprietary and budgetary accounts represent the payment of cash or obligation of budgetary authority for a future receipt of goods or service and should carry the same general ledger account balances on the Trial Balance.

Budgetary Entry

Debit 4700 – Commitments

Credit 4802 – Undelivered Orders – Obligations,
Prepaid/Advanced

Proprietary Entry

Debit 1410 – Advances to Others

Credit 1010 – Fund Balance with Treasury

To record current-year undelivered orders with an advance.

General Ledger Accounts 1010, 4201, and 4802

The sum of the proprietary general ledger account 1010, Fund Balance With Treasury and budgetary general ledger accounts 4201, Total Actual Resources – Collected and 4802, Undelivered Orders – Obligations, Prepaid/Advanced, should equal after the Annual Close closing entries have been posted to the general ledger.

After the closing entries have been posted to the general ledger, the budgetary general ledger account 4201, Total Actual Resources

Collected, would reflect the amount of the unexpended appropriations. General ledger 4802 would reflect unexpended obligations relating to the amount of goods and services ordered and obligated but have not been actually or constructively received or transferred but have been prepaid or advanced. A transaction to record a current-year undelivered orders with an advance decreases cash without recording the expenditure, since the goods or services have not yet been provided. The proprietary general ledger account 1010, Fund Balance With Treasury, would reflect the remainder (impact of disbursements) of the warrant set up with Treasury set up at that beginning of the budget fiscal year when the appropriation was received from Treasury.

The validation of the proprietary and budgetary general ledger accounts and their relationship helps to verify the accuracy of the financial data reported on the trial balance. This review will verify the proper processing of transactions in the FFIS application and give a greater comfort level of the data's accuracy. The review of the trial balance is a very important process that has a significant impact on the Annual Close process. This review helps to validate the accuracy and reliability of the financial data contained in FFIS. This financial data will be used as input to the external reports and if incorrect data is contained in the FFIS application, the external reports will be misstated and misrepresentative of the entity's true financial and budgetary position.

7.2.5 Abnormal Balances

The trial balance report is a compilation of general ledger accounts and their balances, resulting from transaction processing. The trial balance report does not prove that transactions have been correctly recorded in the proper accounts. Therefore, analysis must be prepared to ensure that the general ledger accounts are in balance and financial transactions are properly recorded.

The trial balance report is a useful analysis tool, but it is also used in the preparation of financial statements and other external reports. Since the financial information contained in the trial balance is critical input to the financial statements and other external reports, the information should be verified for accuracy, so the financial reports are not misrepresented.

In order to understand the trial balance report, there must also be a thorough understanding of the general ledger accounts and their relationship to the trial balance based on the U.S. SGL. The SGL

categorizes the general ledger accounts, which will dictate each account's normal balance. The normal balance of a general ledger account can be either a debit or credit balance.

The following table lists the major categories of the general ledger accounts and their normal balances:

Exhibit 7-7

General Ledger Accounts - Major Categories

SGL Category	SGL Chart of Account Series	Normal Balance
Assets	1000	Debit
Liabilities	2000	Credit
Net Position	3000	Credit
Budgetary Accounts	4000	Debit or Credit
Revenues and Other Financing Sources	5000	Credit
Expense	6000	Debit

A verification of the general account balances should be included as part of a periodic analysis of the trial balance report. During normal transaction processing, general ledger accounts may carry balances other than their normal balances, due to timing differences and incorrect transaction posting. However, at the end of a processing cycle, i.e., monthly or quarterly, the general ledger accounts should possess debit or credit balances based on their account category.

During a trial balance analysis, if a general ledger account carries an account balance different than its normal balance, the balance should be considered **abnormal**. For example, under normal processing, asset accounts should carry debit balances. If an asset account with a normal debit balance is identified as having a credit balance, further investigation is required.

Once an asset account is identified with a credit balance, this indicates that transactions or adjustments may have been posted in error to the account. Further review and transaction analysis should be conducted to determine the nature of the error and necessary steps should be taken to correct the error.

This review and analysis may include generating a detailed transaction register and a trial balance by fund and treasury symbol to verify the posting models used and the transactions posted to the general ledger accounts. Since the information contained on the trial balance report will be used as input for the internal and external reports, accuracy and reliability of the financial data is key to the entity's reports.

Analyzing Accounts Receivable Abnormal Balances

As part of a thorough review of the trial balance, special attention should also be given to other abnormalities in the general ledger accounts. The relationship of certain accounts should be monitored such as the relationship between offsetting allowance accounts to the asset accounts. For example, the balance in general ledger account **1319, Allowance for Loss on Accounts Receivable** should not exceed general ledger account **1310, Accounts Receivable**.

Since the Allowance for Loss on Accounts Receivable is based on an estimated amount of Accounts Receivable that are considered uncollectible, this amount should not exceed the total amount of Accounts Receivable. In this example, the Accounts Receivable account will have a normal debit balance and the Allowance account will have a normal credit balance because the allowance account is a contra or offsetting account to the accounts receivable account.

The following table illustrates an abnormal balance condition and a normal balance condition for the relationship of the Accounts Receivable account and the Allowance for Loss on Accounts Receivable account in a financial statement presentation.

Exhibit 7-8

Accounts Receivable Normal and Abnormal Balance - Comparison

General Ledger Accounts	Normal Balance	Abnormal Balances	Normal Balances
1310 - Accounts Receivable	Debit	\$ 1,235,000	\$1,574,000
1319 - Allowance for Loss on Accounts Receivable	Credit	\$(1,650,950)	\$(576,000)
Net Accounts Receivable		\$(415,950)	\$ 998,000

Analyzing Accumulated Depreciation and Equipment Abnormal Balances

Another account relationship that should be monitored is the relationship between accumulated depreciation accounts and the equipment accounts. The accumulated depreciation represents the systematic allocation of the cost of equipment over its useful life. Therefore, the accumulated depreciation should not exceed the value of the equipment being expensed.

For example, general ledger account **1759, Accumulated Depreciation on Equipment**, represents the accumulation of depreciation charged to expense for equipment and general ledger account **1750, Equipment** represents the capitalized cost of tangible equipment. Since the accumulated depreciation account represents the allocation of the cost to the expense, the balance of this account should not exceed the actual carrying value of the capitalized equipment.

The following table illustrates an abnormal balance condition and a normal balance condition for the relationship of the Equipment account and the Accumulated Depreciation of Equipment in a financial statement presentation.

Exhibit 7-9

Accumulated Depreciation and Equipment Normal and Abnormal Balances - Comparison

General Ledger Accounts	Normal Balance	Abnormal Balances	Normal Balances
1750 - Equipment	Debit	\$ 10,235,675	\$12,365,250
1759 - Accumulated Depreciation on Equipment	Credit	\$(11,485,275)	\$ 10,855,150
Net Equipment		\$ (1,249,600)	\$1,511,100

The account relationship is however more critical when reviewing and analyzing budgetary accounts. The 4000 series of the general ledger accounts represent the budgetary accounts, which record all budget activity of an agency to measure and control the use of resources according to the purposes for which the budget authority was enacted.

These accounts track the use of each appropriation for specified purposes in separate budget accounts through the various stages of budget execution; from appropriation to apportionment and allotment to obligation and eventual outlay. As a result, these accounts must be monitored to ensure compliance with regulatory requirements.

The normal balances of the budgetary accounts may vary from debit to credit, depending on the general ledger account used. For example, general ledger account **4119, Other Appropriations Realized** has a normal debit balance, while general ledger account **4610, Allotments – Realized Resources** has a normal credit balance. For budgetary accounts, which are considered resources, these accounts will have a normal debit balance. For budgetary general ledger accounts, which are considered status of resources, these accounts will have a normal credit balance. However, there are a few exceptions to this rule of thumb, but analysis of the general ledger accounts will confirm the correct balance for each account.

When reviewing the trial balance report for budgetary accounts, care must be taken to ensure that the accounts presented are accurate and reliable. This review is required due to the Anti-Deficiency Act of 1870, which requires agencies' spending not to exceed their appropriation from Congress and for the quarterly reporting of FACTS II data.

When reviewing the budgetary accounts, general ledger account **4610 – Allotments - Realized Resources** should not have a debit balance on the trial balance report. If the transactions are posting correctly, this account usually has a credit balance. The ending balance should also decrease as each accounting period moves closer to the end of the fiscal year. Therefore, if this account has debit balances, an in-depth analysis should be performed. A debit balance in this account may indicate an Anti-Deficient condition, which will also result in reporting errors on FACTS II submissions and will not allow the Final Annual Close for the fiscal year.

7.2.6 Trend Analysis in General Ledger Account Balances

Trend analysis is a way of comparing data and identifying patterns of movement (i.e., increasing, decreasing or stagnant) over a period of time. Trend data can be useful for things such as cost projections for user fees or estimates for budget formulation. In addition, trend analysis is an effective tool for identifying the strengths and weaknesses in an agency's financial operations.

The trial balance, since it shows the balance for each general ledger account posted to an agency's General Ledger, is an excellent starting point for identifying unreasonable or undesirable trends. For example, basic accounting suggests that general ledger accounts representative of expenses most likely will have a balance that increases throughout the year. If upon analysis, an expense general ledger account (e.g., 6100 – Operating/Program Expense) is decreasing or even stagnant for an extended period of time, that is a “red flag” that additional investigation is needed to determine how that account is being posted to the General Ledger.

When performing a trend analysis on a trial balance report, one should compare the ending balance (which represents the cumulative total) in each general ledger account on a monthly basis.

The following table is a sampling of frequently encountered general ledger accounts, their normal balance, and the trend direction (increasing or decreasing) that should be maintained for appropriated funds (unexpired single year).

Exhibit 7-10

General Ledger Account Trend Direction

General Ledger Account	Normal Balance	Trend Direction
Fund Balance with Treasury (1010)	Debit	Decreasing
Equity	Credit	Decreasing
Available Authority (4450, 4510, 4610, 4620)	Credit	Decreasing
Undelivered Orders (4801, 4802)	Credit	Increasing
Revenue (5000 Series)	Credit	Increasing
Expenses (6000 Series)	Debit	Increasing
Expenditures	Credit	Increasing

7.2.7 New Year Carryover Analysis

In federal accounting, carryover consists of all balances that constitute unobligated authority. Unobligated authority is the “unused” portion of budget authority that exists in an unexpired multi-year or no-year appropriation that is subsequently carried forward for (1) new obligations or (2) adjustments to previous obligations, in a following year.

As part of the FFIS Annual Close process, general ledger accounts that represent carryover amounts must be set-up on the Year End Accounts Table (YACT). Since YACT is a rollover table, entries should already exist for the fiscal year that is being closed. These entries, however, need to be reviewed prior to running the Final Annual Close.

As part of your monthly analysis, the trial balance should be reviewed to ensure that the general ledger accounts representative of unobligated balances, for carryover purposes, have credit balances. In FFIS, the general ledger accounts used for carryover are **4450, 4510, 4540, 4560, 4590, 4610, 4620, and 4630**.

The sum of the general ledger account balances that calculate the carryover amount should have an overall credit balance. The annual closing process will stop and generate a condition code “12” fatal error if the expired/carryover amount is a debit balance. To FFIS this indicates the fund as anti-deficient and FFIS will not allow negative authority to be carried forward into the new fiscal year. *However, it is important to note that **annual closing is not the time to discover an error of this magnitude.***

Monthly analysis of the trial balance will quickly identify abnormal balances that may occur in any of the aforementioned general ledger accounts. The major advantage to monthly analysis is that the cause of the abnormal balance (or any other problem for that matter) can be resolved more easily. This is because there is a shorter time period (i.e., the current month) in which the abnormal balance could have occurred. If analysis comes only at the end of the fiscal year, one would have to review transactions covering all 12 months to research what happened. Taking the time to do these analyses on a monthly basis can save a lot of time resolving annual closing errors at year-end.

It is also important to note that FFIS looks at and monitors anti-deficiency on the “fund” level whereas USDA may only be concerned with anti-deficiency on the higher “Treasury Symbol” level.

Sometimes a fund can be anti-deficient, but the Treasury Symbol it falls under is not. In this case, it may be necessary to move funding from another “fund” within the same Treasury Symbol to correct the anti-deficiency problem. This is a good reason for reviewing both the Trial Balance by Fund and the Trial Balance by Treasury Symbol reports.

In addition, unprocessed or rejected transactions may cause a no-year fund to appear anti-deficient when in actuality it is not. In this case, the proper adjusting entries need to be entered into FFIS, and then reversed before the actual unprocessed or rejected transactions are processed, to correct the problem.

For more information on how carryover general ledger accounts affect Annual Close, see the section entitled *Preliminary Annual Close*.

8

Cash Transactions, Obligations and Commitments

8.1 Cash Transactions

Cash transactions are reportable to the Treasury via the Statement of Transactions (FMS 224). If the agency has a valid Agency Location Code (ALC), a monthly FMS 224 report must be submitted to Treasury, even if there are no transactions. The transactions reported on the FMS 224 report changes the Fund Balance with Treasury (FBWT). The FBWT reflects the spending authority of the federal government. Non-FMS 224 collections and disbursements, recorded to an agencies general ledger, at some point, were reported by a different agency, on that agencies FMS 224 report or Statement of Accountability (1218, 1219, 1220, 1221).

Two FBWT reconciliations are performed monthly; 1) Reconciliation between the Statement of difference (SF 6652) and FMS 224 and 2) Reconciliation between the Undisbursed Appropriation Account Ledger, Receipt Account Ledger (SF 6653, 6655) and the agencies general ledger. It is necessary to balance with Treasury because Treasury reports to OMB and Congress, the financial condition of the federal government based on the federal agencies reporting. At the end of the fiscal year, an adjusting entry is processed for the differences between these items.

8.2 FMS 224 Process

The FMS 224 is prepared and transmitted to Treasury via GOALS by the fifth workday of each month. The report will include disbursements and collections processed in the FFIS system. The USDA reporting is based on the accomplished month, not the accounting period as stated on the FMS 224 report. Cash transactions, processed in a given month, will be recorded on that month's FMS 224 for the accomplished month indicated. (e.g., Disbursement happened in the month of August by Treasury, not confirmed in the FFIS system until September, but prior to the FMS 224 cutoff; the accounting period ended is September but the accomplished month is August.

Because the final FMS 224 has not run, all items with an accomplished date of August and prior will be reported on the August FMS 224 report).

The agency will classify the total amount of disbursements and collections in Section II and III, respectively, of the FMS 224 report. Sections II and III classify the transaction amounts by accomplished month. Sections I net total, and Section II line 3, net total Section II must agree. Section II line 2 and Section III line 2, collections received this month, must agree.

At year-end, no cash transactions should be processed for the current or prior fiscal years, after the FMS 224 cutoff date. If there are large dollar amounts outstanding, Treasury will allow the agency to prepare a supplemental. It is acceptable to process non-FMS 224 cash adjustments to the general ledger after the 224 cutoff date.

8.2.1 Closed Appropriations

September 30th of the fifth fiscal year, of an annual appropriation, is considered a closed year. **Example: Treasury symbol 1290600 will close September 30, 2004.** These accounts are no longer available for obligations or expenditures and the funds are returned to Treasury. The agencies Trial Balance, for the closing treasury symbol, should show a positive or zero balance. The ACFO-FS recommends that procedures be taken to contact vendors, for invoicing, prior to September 30th.

A review of outstanding accounts receivables, for the closing appropriation, must be performed and every effort to collect should be preformed prior to September 30th. Outstanding receivables must be moved to the miscellaneous receipt account, 3220, and collections received in subsequent years are applied to that account.

Note: Refer to the *Cancelled Authority* section of this Guide for more details on these items.

8.3 Commitments

Commitment accounting is a tool to allow the budget personnel to oversee spending prior to a purchase order or contract being awarded. Commitments are normally requisitions for goods or services. The available budget is reduced by the amount of a commitment, at the time of processing, and is recorded as an unliquidated commitment. They are not legally binding and may be withdrawn prior to ordering goods and services. Obligor

documents requiring commitments cannot be processed without referencing, therefore, budget offices are aware of changes in the awarded amounts and commitments amounts.

Commitments are the first step in the purchasing chain. They reserve funds for future intent to purchase goods and services. They must be liquidated or cancelled prior to year-end closing; they are not rolled into the new fiscal year. Commitments are established using annual, multi-year and no-year funds.

8.3.1 Review Process

Prior to September 30th, unliquidated commitment reports are reviewed. Every effort must be taken to liquidate open commitments. Open commitments for annual funds do not rollover into the new fiscal year. Additionally, commitments for the final year of a multi-year fund do not roll-over into the new fiscal year. No-year appropriations are not affected.

Budget offices will provide procurement offices with a report asking for a status of all open commitments. This process is necessary, because commitments are automatically reversed by the Annual Close Requisition Reversal Processing and Report program (XXXACRX). If contracts are awarded but not processed in the accounting system or processed in the accounting system referencing an incorrect commitment document, a review of unliquidated commitment reports will reveal such activity.

8.3.2 Annual Close Requisition Reversal Processing and Report (XXXACRX)

The Annual Close Requisition Reversal Processing and Report program selects requisitions for reversal at the end of a fiscal year. This reversal process needs to be executed and completed by 11:59 pm EST on September 30th.

The Annual Close Requisition Reversal Processing and Report process reverses all outstanding requisitions by generating the appropriate general ledger and budgetary updates and clearing requisition reference tables. However, this process will not reverse documents with a Transaction Category of a SV or JV.

The Annual Close Requisition Reversal Processing and Report process should be executed in “Preliminary” mode before executing in “Final” mode. In “Final” mode, the requisition reversals are posted to the accounting period

specified in the parameter card for the Annual Close Requisition Reversal Processing and Report program, and updates FFIS tables and journals.

The primary input to the Annual Close Requisition Reversal Processing and Report process is the Requisition Header Table (REQH). The expected outputs include, but not limited to updated FFIS tables and ledgers, Error Report, and Statistics Report.

The following is a sample parameter card for the Annual Close Requisition Reversal Processing and Report process:

Exhibit 8-1

*Annual Close Requisition Reversal Processing and Report Process -
Sample Parameter Card*

Card	Begin Position	End Position	Parameter Name	Description	Example Parameter for FY 2004
1	1	1	Card Number	1	1
1	2	9	Program ID	ACRXRV	ACBDXF
1	10	14	Current Accounting Period	YYQMM	04412
1	26	27	Budget Fiscal Year	YY	04
2	1	1	Card Number	2	2
2	2	2	Preliminary / Final Flag	F	Optional. Defaults to 'P'. P-indicates no database updates are to occur F-indicates database updates should occur

8.4 Obligations

An **obligation** is a legal reservation of funds represented by orders placed, contracts awarded, services received, and similar transactions during a given period, that will require a payment during the same or future period. It can also be an obligation for which the payment is occurring simultaneously.

Obligations can be recorded or modified through the end of accounting period 13. **However, obligation changes between appropriations cannot be made after accounting period 12.**

8.4.1 Responsibility

The authority to incur obligations for a fiscal year expires at midnight on September 30th. Each agency should coordinate with their appropriate procurement personnel and accounting operations to ensure that all legal obligations are recorded in the procurement system and the FFIS.

8.4.2 Review Process

Each agency is responsible for monitoring and reviewing unliquidated obligations, in coordination with their appropriate accounting operations. Unliquidated obligations should be reviewed monthly and especially at year-end to:

- ◆ Ensure all obligations have been recorded in FFIS;
- ◆ Ensure obligations are accurate;
- ◆ Ensure invoices and receiving reports are obtained and submitted for payment;
- ◆ Ensure expenditures/payments reference the correct obligation;
- ◆ Deobligate remaining balances when appropriate; and
- ◆ Cancel invalid obligations.

The review of obligations conducted throughout the fiscal year will ensure that only valid obligations are carried on the books. Especially during the fiscal year closing process, each agency will need an accurate operating budget status to take appropriate actions and ensure the optimal utilization of resources.

After processing year-end obligations and estimates, agencies should review FFIS Tables such as the Orders Header Inquiry Screen (OBLH), and Purchase Order Accounting Line Inquiry Screen (OBLL), or review unliquidated obligation reports to ensure that all obligations processed successfully. In addition, agencies may also want to review the Travel Orders Header Inquiry (TOHT) and Travel Orders Line Inquiry Screens (TOLT) for outstanding travel order (obligations).

Each agency's accounting operation must monitor obligations with the status "Held" or "Rejected" on the FFIS SUSF Table. These obligations must be reviewed and corrected prior to the close of month.

8.4.3 PRCH Feeder System Interface

Each agency must verify feeder system transactions to ensure these transactions are processed in the correct accounting period, especially those transactions, which overlap accounting periods. PRCH and other feeder transactions must be processed no later than the Department's final cutoff date (Refer to year-end closing schedule). This verification will ensure that feeder system interfaces process the accounting transactions separately and posts the transactions in the correct period. This will also ensure that all obligations are processed prior to September 30th for the current fiscal year. The feeder suspense and interface reject files, must have valid transactions processed, prior to the final cutoff period, to make sure all obligations are updated as of September 30th. The feeder system cutoff dates should also be verified by reviewing the Accounting Period Cutoff Table (APCT) to make sure the correct transactions files will be processed for the correct accounting period.

9

Accruals

When obligations and expenditures have been incurred but not recorded, the best possible estimate should be used to record these obligations or expenditures. Where an estimate is used, the basis for the estimate and the computation must be documented. An adjustment must be made when events permit a more accurate estimate of the amount of the obligation or expenditure.

9.1 Responsibility

Each agency is responsible for determining their obligation and expenditure estimates. With the exception of ACFO-FO generated accruals for payroll, utilities, and telephones, agencies are responsible for entering period-end estimates to cover obligations and expenditures that have not been processed through the feeder systems at ACFO-FO.

9.2 Reversal Period

Reversal Period is a term used in FFIS to designate an accounting period in which a document (transaction code) should be reversed. Any of the accounting periods designated in FFIS can be used as a reversal period. Reversal period is usually associated with year-end accruals and is normally reflected in FFIS on the Header Input Screen. YEAR END ACCRUALS MUST BE REVERSED IN THE FIRST ACCOUNTING PERIOD OF THE NEW FISCAL YEAR. The FFIS *Reversal Program* is executed during the nightly cycle on the first day of the accounting period designated as the reversal period. A typical use of reversal period is for the processing of payroll accruals/estimated obligations. This allows a payroll accrual to be recorded in the accounting records for one month and automatically reversed in the next month when the actual payroll costs are known.

9.3 Analyzing and Recording Accruals

The following sections provide guidance for recording year-end accruals.

9.3.1 Personnel Costs

Regular payroll costs are chargeable to the fiscal year in which the salary is earned. Cash awards are chargeable to the fiscal year in which the award is approved. Lump sum payments are chargeable to the fiscal year in which the date of separation occurs. Agencies should prepare accruals for the following:

- ◆ Cash awards approved within the last 5 days of the month;
- ◆ Lump sum leave payments for separations during September; and
- ◆ Attendance forms (T&As) will not be included in the September preliminary reports if ACFO-FO does not receive them before the cutoff date for the first schedule of pay period (PP) 19. Standard Voucher (YE) documents for period-end estimates should be entered for these payroll costs to ensure they are reflected in the final reports.

ACFO-FO will compute accruals for the actual number of PP20 days occurring in September. For these accruals, a percentage based on the actual number of PP20 days in September will be applied to PP18 actual costs.

Accounting Distribution for PP20 and PP21

Timekeepers who normally enter the full accounting classification code on each T&A must prepare a single T&A for PP20 to distribute the time and pay status to the correct fiscal year by using the appropriate accounting data.

Due to the fiscal year-end distribution of payroll accounting between two fiscal years in PP20, Code 1 (to stored accounting) cannot be used in the Accounting Data Usage Code block in PP20. Payroll accounting can be stored beginning PP21 for the new fiscal year.

Stored Accounting

ACFO-FO will convert stored accounting codes for PP21 by changing the first digit of the appropriation code to correspond with the new fiscal year starting October 1. The following procedures should be followed during PP20 and PP21.

- ◆ For agencies wanting to change stored accounting for the new fiscal year and override the stored accounting used for PP20, prepare a single T&A distributing time and pay status to the appropriate accounting classification for each fiscal period. To use new stored accounting for the new fiscal year, insert the appropriate coding on each T&A for PP21.
- ◆ For agencies wanting to use the stored accounting for the new fiscal year and use the stored accounting data for PP20, prepare a single T&A with a "2" in the accounting data usage block. ACFO-FO will distribute the payroll charges between fiscal years charging the appropriate percentage of regular time to the current fiscal year and the remaining percentage of regular time plus 100 percent of premium pay to the new fiscal year.

9.3.2 Travel and Transportation

Government Transportation System (GVTS)

When requesting transportation tickets from travel agencies, travel management centers or the scheduled airline ticket office using a corporate credit card account, obligate as September business all travel beginning on or before September 30th. All requests for round-trip tickets procured for trips beginning on or before September 30th should be obligated as September business even though return travel will be after September 30th. Because ACFO-FO will not receive the billing for all tickets issued in September by the travel agency until October, period-end estimates should be prepared and entered for the value of all travel commencing before September 30th.

Movement or Storage of Household Goods or Personal Effects

Movement or storage of household goods or personal effects of an employee transferred must be obligated in the fiscal year in which the AD-202, *Travel Authorization*, is issued. Accruals should be prepared and entered to cover the value of all AD-202's for employees being transferred when the Government Bills of Lading (GBLs) for these employees are not included on the listing of paid GBLs furnished to an agency near the end of September. Period-end estimates should also include the value of all AD-202's that were issued in September even though the transfer will not occur until the next fiscal year or later.

Per Diem, Mileage, and Other Incidental Expenses, Including Car Rental

Charges for per diem, mileage, and other incidental expenses are chargeable to the fiscal year in which they are actually incurred. If an agency is not using the obligation estimates feature in TRVL, period-end estimates should be prepared and entered for any unvouchered travel through September 30th or for travel vouchers not received at ACFO-FO by September 30th.

9.3.3 Procurement of Supplies, Materials, Equipment and Services

GSA FEDSTRIP Orders

All orders with current year accounting data received at ACFO-FO by September 30th will be included in the reports. Period-end estimates should be prepared and entered to include orders or cancellations not received by September 30th at ACFO-FO.

GSA Customer Supply Center Orders

All orders will be charged to current fiscal year funds established by Form AD-633, *Multi Use Standard Requisition/Issue Statement*, when the invoice is received on or before the last business day in October and to the new fiscal year funds when the invoice is received after October 31. YE documents for accruals should be prepared and entered to include all purchases made from September 15th to September 30th.

The accounting classification codes for new fiscal year GSA purchases will be established by changing the first digit of the agency appropriation code for the new fiscal year. All other elements will remain as entered on Form AD-633. When changing only the appropriation code does not correctly establish the code for the new fiscal year, Form AD-633 must be submitted to change the entire code. The form must be received at ACFO-FO by the September cutoff date for accepting hard copy MASC accounting codes. This date is listed in ACFO-FO's Fiscal Year-End Schedule issued each year.

Other Requisitions

All other requisitions are not considered obligations until Forms AD-838, *Purchase Order*, or other similar documents are issued. The actual order date governs the fiscal year to be charged. All documents received at ACFO-FO by September 30th will be included in the September reports. YE documents for accruals should be prepared and entered to include all orders for the current fiscal year that were not received at ACFO-FO by September 30th.

Recurring Forms AD-838, Type 43 Purchase Orders

All recurring Forms AD-838 with the exception of Blanket Purchase Agreements (BPAs) should terminate on or before September 30th. Particular care should be exercised in reviewing the unpaid obligation listing for Type 43 Purchase Orders relating to recurring services. If no further services and invoices are to be received, please submit a cancellation to ACFO-FO by September 30th.

If additional invoices are to be received, do not submit a cancellation to ACFO-FO. The amount obligated should be reduced by the amount of services received through September 30th. The reduction should be processed as a period-end estimate. For recurring services received in September, the covering invoice (usually sent in October) should be transmitted via a Form AD-838-B, *Invoice-Receipt Certification*, marked “C” for complete in the “Type of Shipment” block. This will cancel the obligated balance of the purchase order. Any recurring services, which extend beyond September 30th, should be covered with a new purchase order with the new fiscal year accounting codes.

AD-838, Type 42 Rental/Lease Purchase Orders

These orders will be reestablished for the new fiscal year based on the information furnished on the PRCH A-1 Report. The PRCH A-1 Report will be mailed to all requisitioning offices after the first weekend in August. This report should be verified in accordance with the instructions printed on the report and returned to ACFO-FO by the date requested.

Recurring AD-838, Type 45 Blanket Purchase Agreements, BPAs

These orders must be either canceled or the accounting rolled by the last business day in October. The PRCHB-6, *Report of Open Purchase Agreements*, will be mailed to all procuring offices the last week of August. These listings

must be verified in accordance with the instructions printed on the report and returned to ACFO-FO by the due date requested with the report. All AD-838's for blanket purchase agreement invoices received for payment on or before the last business day in October will be charged to the current fiscal year. All AD-838s received after the last business day in October will be charged to the new fiscal year. If invoices should be charged to the prior year, please indicate the prior year accounting on the AD-838D.

Online System (PRCH)

All adjustments or updates to the PRCH online system at ACFO-FO must be completed by COB on the October cutoff date listed in the ACFO-FO Fiscal Year-End Schedule. Anything completed by that date will be included in the final September reports. Note: Access to the PRCH online system after that October cutoff date will be solely for the entry of business for the new fiscal year.

9.3.4 Telephone and Utilities

ACFO-FO will charge current fiscal year funds established by Section F of Form AD-474, *Transmittal Telephone and Utilities*, when the period of service shown on the invoice ends on or before September 30th and new fiscal year funds when the period of service ends after September 30th.

ACFO-FO will develop and report estimates of telephone and utility obligations. These estimates will cover complete unbilled periods of service. Period-end estimates should not be prepared to cover the unbilled September service because the entire October bill will be charged to the new fiscal year. When the billing period is bimonthly, billings should be reviewed to ensure that charges are distributed to the proper fiscal year. Adjustments, if necessary, should be made by preparing and entering period-end estimates.

The accounting classification codes for the new fiscal year telephone and utility payments are changed by systematically rolling the first digit of the agency appropriation code to the new fiscal year. All other elements of the accounting code will remain as reported in Section F of the AD-474. To change any other elements of the accounting classification code, Form AD-474 must be prepared and submitted to ACFO-FO. The form must be received at ACFO-FO by the September cutoff date for accepting hard copy MASC accounting codes. This date is listed in ACFO-FO's Fiscal Year-End Schedule issued each year.

9.3.5 Federal Telecommunications System (FTSP)

ACFO-FO will charge current fiscal year funds established in Section C of Form NFC-806 or AD-955, *GSA Telephone Transmittal*, when the period of service ends on or before September 30th and new fiscal year funds when the period of service ends after September 30th. ACFO-FO will develop and report estimates of FTSP obligations. The estimates will cover complete unbilled periods of service. The cost of service delivered between the last day of service on the September bill and September 30th will not be included in the estimate. Period-end estimates should be not prepared to cover the unbilled September services because the entire October bill will be charged to the new fiscal year.

The accounting classification codes for the new fiscal year FTSP payments are changed by systematically rolling the first digit of the agency appropriation code to the new fiscal year. All other elements of the accounting code will remain as reported in Section C of the NFC-806 or AD-955. To change any other elements of the accounting classification code, Form NFC-806 or AD-955 must be submitted to ACFO-FO. The form must be received at ACFO-FO by the September cutoff date for accepting hard copy MASC accounting codes. This date is listed in ACFO-FO's Fiscal Year-End Schedule issued each year.

9.3.6 Motor Pool

ACFO-FO will charge current fiscal year funds established on Form AD-643, *Transmittal - GSA Motor Pool*, when the billing period-ends on or before September 30th and new fiscal year funds when the billing period is on or before October 1st. Period-end estimates should be prepared and entered for all motor pool charges for September.

The accounting classification codes for the new fiscal year payments are changed by systematically rolling the first digit of the agency appropriation code to the new fiscal year. All other elements of the accounting code will remain as reported on the AD-643. To change any other elements of the accounting classification code, Form AD-643 must be submitted to ACFO-FO. The form must be received at ACFO-FO by the September cutoff date for accepting hard copy MASC accounting codes. This date is listed in ACFO-FO's Fiscal Year-End Schedule issued each year.

9.3.7 Purchase Card Management System (PCMS)

ACFO-FO will charge the current fiscal year profile accounting classification established for each credit card for purchases made by September 30th. All purchases made after September 30th should be charged to the new fiscal year. Agencies should contact their Local Agency Program Coordinator to facilitate any changes to the profile accounting.

9.3.8 Printing

All printing orders transmitted directly to vendors or GPO will be obligated by ACFO-FO if those orders are received at ACFO-FO by the September cutoff date for accepting hard copy MASC accounting codes. For those orders transmitted to OPA for procurement on or before the cutoff date, OPA will submit obligations to ACFO-FO. Only those orders requisitioned from OPA after the cutoff date should be included in your period-end estimates.

9.3.9 Security Clearances

A request for security clearance is not a valid obligation until the request is made to the Office of Personnel Management. Your agency must check with the appropriate personnel office to determine the date of issue. If the date of issue is after September 30th, the obligation must be canceled and reentered as new fiscal year business. ACFO-FO will obligate requests received by September 30th. Period-end estimates should be prepared and entered to include all requests for the current fiscal year that do not arrive at ACFO-FO by September 30th.

9.3.10 Uniform Allowance

ACFO-FO will charge the accounting classification exactly as coded on T&As. YE documents for period-end estimates should be entered to include all documents that were not sent in time to arrive at ACFO-FO by September 30th.

9.3.11 Computer Center Service Agreements

These agreements are a part of the Greenbook estimates. However, ACFO-FO will not submit accruals for these contracts. It is the agency's responsibility to record period-end estimates for all unbilled portions of Computer Center contracts.

9.3.12 Other Accruals

The table below summarizes additional year-end accruals that each agency must record. Detail procedures for entering these accruals in FFIS are included in the *Appendix*.

Exhibit 9-1

Additional Year-end Accruals

Accrual	Description	TC/TP ¹⁰
Contract Dispute Claims Accrual	Agencies are required to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the agencies can estimate the amounts. FMS will notify agencies of claims at the transaction level that have been approved for payment from the Judgment Fund via the Judgment Fund Web Site at http://www.fms.treas.gov/judgefund/index.html	YE/DE
Expenditure Refund Accruals	On a monthly basis, this transaction is used to accrue an expenditure refund that is recognized in the current period but will not be billed until a future accounting period. The document should be set to automatically reverse in the following accounting period.	YE/RF
FECA Change in Actuarial Liability	The Federal Employees' Compensation Special Benefit Fund was established under the authority of the Federal Employees' Compensation Act (FECA). The FECA Special Benefits Fund pays for income lost and medical costs for federal civilian employees injured on the job, employees who have incurred a work-related occupational disease and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. Annually, federal entities are allocated the portion of the long term FECA actuarial	YE/FE

¹⁰ Transaction Code/Transaction Type

Accrual	Description	TC/TP ¹⁰
	<p>liability attributable to the entity. An actuarial liability is a liability based on statistical calculations and actuarial assumptions (actuarial assumptions are conditions used to resolve uncertainties in the absence of information concerning future events.) The FECA actuarial liability is an amount recorded by employer agencies for the actuarial present value of future FECA benefits provided to federal employees or their beneficiaries as a result of work related deaths, disability or occupational disease.</p> <p>Each federal entity should record its portion of the FECA actuarial liability based on amounts provided by U.S. Department of Labor (DOL). The entity's actuarial liability balance should equal the amounts provided by DOL. The agencies' actuarial liability balance (General Ledger Account 2650) must equal the amounts provided by DOL.</p> <p>Users should process a YE/FE document as follows:</p> <p>1) Process the first line of the document using an Increase/Decrease Indicator equal to "D" for the total balance amount in General Ledger Account 2650. This should bring the balance in the account to zero.</p> <p>2) Process the second line of the document using an Increase/Decrease Indicator equal to "I" for the amount provided DOL.</p>	
FECA Unfunded Accrual	<p>The Federal Employees' Compensation Special Benefit Fund was established under the authority of the Federal Employees' Compensation Act (FECA). The FECA Special Benefits Fund pays for income lost and medical costs for federal civilian employees injured on the job, employees who have incurred a work-related occupational disease and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease.</p> <p>The FECA Special Benefits Fund pays benefits on behalf of federal entities as costs are incurred and bills the federal entity annually for the costs. Federal entities fund the FECA payments through appropriations or operating revenues. These liabilities due to the FECA Special Benefits Fund are recorded by the federal entities as unfunded at the time of receipt of the bill.</p> <p>Each federal entity should record its portion of the FECA unfunded liability based on amounts provided by U.S. Department of Labor (DOL). The entity's unfunded liability balance should equal the amounts provided by DOL. The entity's unfunded liability balance (General Ledger Account 2225) must equal the amounts</p>	YE/UA

Accrual	Description	TC/TP ¹⁰
	<p>provided by DOL</p> <p>Users should process a YE/UA document as follows:</p> <p>1) Process the first line of the document using an Increase/Decrease Indicator equal to "D" for the total balance amount in General Ledger Account 2225. This should bring the balance in the account to zero.</p> <p>2) Process the second line of the document using an Increase/Decrease Indicator equal to "I" for the amount provided DOL.</p>	
Headquarters Allocation	<p>USDA agencies are responsible for recording their share of the Washington, D.C. Headquarters overhead costs, including those related to the Department Headquarters Offices and the D.C. complex space, operations and maintenance.</p> <p>The method used for allocating the Department Headquarters Offices costs to the agencies varies by the individual office. For example, the costs of the Office of Congressional Relations and Office of Communications are distributed equally among the mission areas, whereas the cost of the Office of the Chief Economist is allocated based on management's judgment as to the service provided to each mission area, agency, or corporation and the cost of the Office of Budget and Program Analysis is allocated based on budget and program staff assignments with support costs distributed proportionately based on staff distribution. The cost of General Services Administration (GSA) rent for other than the DC complex is allocated based on GSA's billing. The cost of the D.C. complex operation and maintenance is allocated based on the square footage of space assigned to each agency with maintenance costs for general areas reallocated proportionately to agencies based on DC-complex FTEs</p>	YE/JP
Judgment Fund	<p>Agencies are required to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the agencies can estimate the amounts. The agency will record an imputed cost and imputed financing source at the time it learns that the Judgment Fund will pay the settlement.</p> <p>FMS will notify agencies of claims at the transaction level that have been approved for payment from the Judgment Fund via the Judgment Fund Web Site at http://www.fms.treas.gov/judgefund/index.html</p>	YE/JP
OPM Imputed Costs	The amounts that agencies remit to Office of Personnel Management (OPM) by and for employees	YE/JP

Accrual	Description	TC/TP ¹⁰
	<p>covered by the Civil Service Retirement System (CSRS), Federal Employees Retirement System (FERS), Federal Employees Health Benefits Program (FEHB), and the Federal Employees' Group Life Insurance Program (FEGLI) do not fully cover the Government's cost to provide these benefits to the employees after they retire. As a consequence, agencies must recognize an imputed cost equal to the difference between the Government's cost of providing these benefits to the employees and the contributions agencies remit currently by and for them.</p> <p>Each year OPM provides agencies with the cost factors for each benefits program needed to calculate and record the imputed costs.</p>	
Probable Contingent Liabilities	Agencies are responsible for recognizing a contingent liability for pending litigation with a nonfederal entity in which the Office of the General Counsel (OGC) has determined that the outcome for the loss is probable and the amount is estimable.	YE/80
Receipt of Goods and Services or Property Plant and Equipment	On a monthly basis, this transaction is used to accrue an expense for goods and services or property plant and equipment received but not paid for in the current period. The document should be set to automatically reverse in the following accounting period.	YE/DE
Reclassify GL Account 6100 to GL Account 6400	Agencies must reclassify OPM Benefits that come through the PACS feeder system as operating expenses in GL Account 6100 to Benefit Program Expenses, GL Account 6400.	YE/FK/FJ
Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213	The intent of this transaction is to reclassify expenses and accruals that come through the PACS feeder system as GL accounts 6100 and 2190, Other Accrued Liabilities, respectively to GL accounts 6400 and 2213, Employer Contributions and Payroll Taxes Payable, as established in SGL guidance.	YE/F8 (1 st Line) YE/F2 (2 nd Line).
Unbilled Revenue	On a monthly basis, this transaction is used to accrue revenue that was earned in the current period but will not be billed until a future accounting period. The document should be set to automatically reverse in the following accounting period.	YE/FS
Undelivered Orders	On a monthly basis, this transaction is used to accrue an obligation for undelivered orders in the current period, which have not been actively or constructively received. The document should be set to automatically reverse in the following accounting period.	YE/UN
Unfunded Leave Balance	When employees accrue rights to take leave with pay, the government incurs an expense and liability measured by the salary cost of the	YE/UL

Accrual	Description	TC/TP ¹⁰
	<p>time that may be taken.</p> <p>The accrual of annual leave in the federal government is material and needs to be recognized annually in agency accounting records and financial statements. Federal employers, therefore, shall recognize the expense and related liability for annual leave as it accrues.</p> <p>The liabilities for annual leave shall be adjusted to reflect pay increases and unused leave balances for financial statement purposes.</p>	

10

Adjusting Entries

Several adjusting entries are required to ensure that financial statements and other related records are stated fairly. Adjustments are usually needed for the following items:

- ◆ Depreciation
- ◆ Deposit Fund Accounts (Suspense Accounts)
- ◆ Budget Clearing Accounts
- ◆ Pension
- ◆ Anticipated Appropriations
- ◆ Miscellaneous Receipts Accounts

Further information can be obtained on adjusting entries from the Financial and Accounting Standards Manual (FASM) website at www.usda.gov/ocfo.

10.1 Depreciation

Depreciation is defined as the process of allocating the cost of tangible assets to expense in a systematic and rational manner to periods expected to benefit from the use of the asset. This approach is used to match costs with the benefits received during the asset's estimated life. Therefore, in order to reflect this allocation of costs, the agency must prepare an asset analysis. The asset analysis will review the previous asset balances, additions, and retirements during the fiscal year. This analysis would also require a review of the accumulated depreciation contra-account. The accumulated depreciation provides information concerning the amount of depreciation charged to expense in past years.

Each agency should ensure that the method of depreciation is in compliance with the agency's depreciation policy. The agency should also verify that each asset meets the agency's capitalization policies (i.e. threshold amounts for expense and capitalization). The agency's personnel should also review the supplies accounts and other similar accounts to ensure that all assets have been

captured in the correct asset/expense categories. In order to verify the asset balances under the control of each agency, a periodic physical inventory should be performed. This verification will confirm the existence of the asset and require adjustments for unrecorded acquisitions and disposals.

Based on the asset analysis, the adjusting journal entries for the depreciation can be derived and posted to the correct proprietary accounts. The asset balances, especially the additions, should also be properly reflected in the budgetary accounts.

10.2 Deposit Fund Accounts (Suspense Accounts)

Deposit fund accounts are known as suspense accounts, and fall under Treasury Symbols 12F3875 and 12F3885. They allow agencies to temporarily record unresolved cash items pending final determination of the applicable appropriation or fund account to be credited. **They do not need to reflect a zero balance in the general ledger or with the Financial Management Service (FMS) Centralized Account Balances at fiscal year-end.**

Each agency is responsible for reviewing the balances in their suspense accounts. Postings to these accounts should be cleared as **quickly** as possible, especially for entries relating to unprocessed Interagency Payment and Collection System (IPAC) transactions. Every effort should be made to clear all suspense account entries within 30 days. Items in the suspense accounts should not remain indefinitely nor should the account be used to record outstanding IPAC transactions.

10.3 Budget Clearing Accounts

The budget clearing account is a deposit account. The purpose of the budget clearing account is to temporarily record amounts pending final determination of the applicable appropriation or fund account to be charged. **All budget-clearing accounts must reflect a zero balance in the general ledger at fiscal year-end and with FMS Centralized Account Balances at fiscal year-end.** If any balances remain in these accounts at the end of the fiscal year, FMS may request supplemental reporting to clear any balances in the accounts.

Balances in the budget clearing accounts should be transferred to the applicable appropriation or fund account, or returned to payees before the end of the fiscal year. Amounts that cannot be cleared should be transferred to a suspense account. Appropriate supporting documentation for any amounts transferred to the suspense account must be maintained. Agencies must actively pursue the appropriate action to clear the amounts transferred. All adjustments must be processed by September 30th to ensure proper reporting on the September FMS 224.

Various budget-clearing accounts may be used by an agency. Each agency is responsible for reviewing their budget clearing accounts and making appropriate adjustments to clear them before the end of the fiscal year.

Agencies may use some of the following budget clearing accounts:

10.3.1 Budget Clearing Account - Deposits (12F3878)

This account is used by FMS to record a Statement of Difference relating to deposit tickets and debit vouchers that have aged six (6) months or more. FMS produces Form FMS 5901, *Adjustment of Agency Deposits/Debit Vouchers*, to transfer any unresolved deposit differences to the budget clearing account. As soon as the reason for the difference is identified, the budget clearing account will be cleared and the applicable appropriation or fund account will be charged. The transfer is reported on the FMS 224.

10.3.2 Budget Clearing Account - Disbursements (12F3879)

This account is used by FMS to record Statement of Differences relating to disbursements that have aged six (6) months or more. FMS produces Form FMS 5901 to transfer the unresolved disbursement difference to the budget clearing account. As soon as the reason for the difference is identified, the budget clearing account will be cleared and the proper appropriation or fund account will be charged. The transfer is reported on the FMS 224.

10.3.3 Budget Clearing Account - Suspense (12F3875)

This account is used to temporarily record unidentified remittances from the public, which are applicable to an appropriation, special fund or to a miscellaneous receipt account. As soon as the correct appropriation or fund account is identified, the budget clearing account should be cleared and the proper appropriation or fund account should be charged and/or credited. The transfer is reported on the FMS 224.

10.3.4 Budget Clearing Account - Unavailable Check Cancellations and Overpayments (12F3880)

This account is used to record credits received from FMS via unavailable check cancellations and checks canceled under limited payability. As soon as the correct appropriation or fund account is identified, the budget clearing account should be cleared and the proper appropriation or fund account should be charged. The transfer is reported on the FMS 224.

Note: As of October 1, 1994, FMS stopped issuing credits via SF-1081 and began using the Interagency Payment and Collection (IPAC) System. Therefore, any amounts remaining in Account XXF3880 would have been received prior to October 1994.

10.3.5 Budget Clearing Account - Undistributed Intergovernmental Payments (12F3885)

This account is used to temporarily record unclassified transactions between Federal agencies, including IPAC transactions, which are applicable to an appropriation, special fund or to a miscellaneous receipt account. As soon as the correct appropriation or fund account is identified, the budget clearing account should be cleared and the proper appropriation or fund account should be charged and/or credited. The transfer is reported on the FMS-224.

10.4 Pension

Pension is defined as retirement benefits due from or to administrating agencies for eligible Federal civilian or military employee or their beneficiaries. Adjustments may be necessary to record the cost incurred that are paid in total or in part by other entities. This adjustment is recorded in FFIS by processing a Standard Voucher document with the Transaction Code and Transaction Type of **SV/PL**, Accrual for Pension Liability.

10.5 Anticipated Appropriations

The two most common anticipated adjustments occur in general ledger account 4120 Appropriations Anticipated and general ledger account 4210 Anticipated Reimbursements and Other Income. An Appropriations Anticipated is defined as the current estimate of amounts anticipated to become available under an existing law. An Anticipated Reimbursement is expected to be earned during the current fiscal year, subject to OMB apportionment, and other authorized reimbursements and/or other income for which current fiscal year obligated authority is automatically established based on customer orders received. While these accounts are the most common, they are not the only anticipated accounts available for use by the agencies. Each agency must review their trial balance for other anticipated activity that may require an adjustment.

Treasury guidance stipulates that the balance in an anticipated account must be zero at year-end. Failure to process the necessary adjusting entries to reduce anticipated balances will cause a fatal error in FFIS Annual Close process. This error occurs because FFIS has been configured via the Year End Account Reference Table (YACT) to disallow non-zero balances for these types of accounts.

Agencies must process a negative Appropriation and Apportionment (AA) and subsequent Apportionment Approval (PA) document to reduce the anticipated amounts. This will ensure that the budgetary tables and the general ledger tables are in sync for System Assurance purposes. The following procedures should be performed to reduce the anticipated balances in Fund Categories “W”, “R”, “T”, and “V”.

10.5.1 Adjusting Anticipated Amounts in Working Capital Funds (Category "W")

Accruing uncollected receivables earned - Agencies that direct-enter bills and collections or use the Administrative Billings and Collections (ABCO) System to process bills and collections, relating to reimbursable activity, must process a year-end estimate to accrue uncollected receivables earned. Analysis will have to be done by the agency to determine what amount represents **estimated receivables** by calculating the lesser of (1) Agreement amount – Billed amount or (2) Obligations + Expenditures – Billed amount. Once the lesser amount is determined, agencies should process a year-end accrual document using a Transaction Code and Transaction Type of **YE/FS, Collect Revenue Pub Service** in accounting period 13. This document should be set to reverse in accounting period 01 of the new fiscal year. The following is the FFIS posting model for the YE/FS document.

Proprietary

DEBIT 1312 – Account Receivable
CREDIT 5200 – Revenue from Service Provided

Budgetary

DEBIT 4251 – Reimbursements and Other Income Earned - Receivable
CREDIT 4210 – Anticipated Reimbursements and Other Income

Adjusting anticipated amount to zero - Any remaining amount in general ledger account 4210 should be compared to the actual agreement amount to determine if reimbursable income for the year was over-anticipated. Since agencies recorded the original anticipated amount using AA and PA documents, reducing the unrealized portion of the anticipated amount must also be recorded using AA and PA documents. These documents must be processed to record a decrease equal to the difference in your actual and anticipated amounts. Processing a negative AA will update both the general ledger and budget tables to accurately reflect the agency's activity.

The anticipated reimbursement must be reduced using a budget document with a Transaction Code and Transaction Type of **AA/WC, Anticipated Reimbursement**. This transaction must be processed with a negative amount in the INC/DEC AMOUNT field in both the Appropriation and Apportionment sections of the AA document. Thereafter, a **PA/01, Budget Authority Apportioned**, must be processed for the revised budget authority as reflected in the ORIGINAL and APPROVED APPROPRIATION fields on the Appropriation (APPR) table. This will reduce the UNAPPORTIONED APPROPRIATION field. These transactions should be processed in accounting period 13. The following is the FFIS posting model for the AA/WC document.

Proprietary

None

Budgetary

DEBIT 4210 – Appropriations Anticipated – Indefinite
CREDIT 4450 – Unapportioned Authority

The following is the FFIS posting model for the PA/01 document.

Proprietary

None

Budgetary

DEBIT 4450 – Unapportioned Authority
CREDIT 4510 – Apportionments

In addition to processing the negative AA and PA documents, some agencies may also have to process other negative Budget Execution documents (e.g., BE, BL, SA) depending on how far down the Budget chain funds have been distributed. For example, if an agency has allocated, suballocated and allotted anticipated appropriations, which had been overstated, those funds must be backed out from the lowest budget level **first** and then eventually pulled back up to the appropriation level via the negative AA.

10.5.2 Adjusting Anticipated Amounts in Reimbursable Funds (Category "R")

Accruing uncollected receivables earned - All agencies using Fund Category "R" should be using the Project Cost Accounting Subsystem (PCAS) to record the reimbursable activity. As with the "W" funds, "R" funds must also be analyzed to determine the amount to be accrued at year-end for uncollected receivables earned. Once again, analysis will have to be done by the agency to determine what amounts represents **estimated receivables** by calculating the lesser of (1) Agreements amount – Billed amount or (2) Obligations +Expenditures – Billed amount. Once the lesser amount is determined, agencies should process a Standard Voucher document using a Transaction Code and Transaction Type of **SV/PC, PCAS Adjustment**, in accounting period 13. This transaction should also be set to reverse in accounting period 01 of new fiscal year. The following is the FFIS posting model for the SV/PC document.

Proprietary

DEBIT 1310 – Account Receivable
CREDIT 5200 – Revenue from Service Provided

Budgetary

DEBIT 4251 – Reimbursements and Other Income Earned - Receivable
CREDIT 4221 – Unfilled Customer Orders Without Advances

Adjusting anticipated amount to zero - As with the "W" funds, any remaining balance in general ledger account 4210 for fund category "R" should be compared to the actual agreement amount to determine if reimbursable income for the year was over-anticipated. Anticipated reimbursement that is overstated must be reduced using a Transaction Code and Transaction Type of **AA/RE, Anticipated Reimbursement**. This transaction must be processed with a negative amount in the INC/DEC AMOUNT field in both the Appropriation and Apportionment sections of the AA document. Thereafter, a **PA/01, Budget Authority Apportioned** must be processed for the revised budget authority as reflected in the ORIGINAL and APPROVED APPROPRIATION fields on the Appropriation (APPR) table. This will reduce the

UNAPPORTIONED APPROPRIATION field. These transactions should be processed in accounting period 13. The following is the FFIS posting model for the AA/RE document.

Proprietary

None

Budgetary

DEBIT 4210 – Anticipated Reimbursements and Other
Income

CREDIT 4450 – Unapportioned Authority

The following is the posting model for the PA/01 document.

Proprietary

None

Budgetary

DEBIT 4450 – Unapportioned Authority

CREDIT 4510 – Apportionments

In addition to processing the negative AA and PA documents, some agencies may also have to process other negative Budget Execution documents (e.g., BE, BL, SA) depending on how far down the Budget chain funds have been distributed. For example, if an agency has allocated, suballocated and allotted anticipated appropriations, which had been overstated, those funds must be backed out from the lowest budget level **first** and then eventually pulled back up to the appropriation level via the negative AA.

10.5.3 Adjusting Anticipated Amounts in trust/Special Receipt Funds (Category "T" or "V")

Agencies recording anticipated appropriations will use a budget document with a Transaction Code and Transaction Type of **AA/AN, Anticipated Collections**. Similar to anticipated reimbursements, anticipated appropriations must also be reduced to zero. Appropriations that are over anticipated can be reduced by processing a negative AA/AN document. This transaction must be processed with a negative amount in the INC/DEC AMOUNT field in both the Appropriation and Apportionment sections of the AA document. Thereafter, a **PA/01, Budget Authority Apportioned**, must be processed for the revised budget authority as reflected in the ORIGINAL and APPROVED APPROPRIATION fields on the Appropriation (APPR) table. This will reduce the UNAPPORTIONED APPROPRIATION field. These transactions should be processed in accounting period 13. The following is the FFIS posting model for the AA/AN document.

Proprietary

None

Budgetary

DEBIT 4120 – Reimbursements and Other Income Earned -
Receivable

CREDIT 4450 – Unapportioned Authority

In addition to processing the negative AA and PA documents, some agencies may also have to process other negative Budget Execution documents (e.g., BE, BL, SA) depending on how far down the Budget chain funds have been distributed. For example, if an agency has allocated, suballocated and allotted anticipated appropriations, which had been overstated, those funds must be backed out from the lowest budget level **first** and then eventually pulled back up to the appropriation level via the negative AA.

10.6 Miscellaneous Receipts Accounts

To properly reflect the return of miscellaneous receipts to the Treasury, agencies must process an adjusting entry to close the miscellaneous receipt accounts in FFIS by September 30th. This adjustment is recorded in FFIS by processing a Standard Voucher document with a Transaction Code and Transaction Type of **SV/CR, Close Misc Receipts at Year-End**. The following is the FFIS posting model for the SV/CR document.

Proprietary

DEBIT 2980 – Custodial Liability

CREDIT 1010 – Fund Balance With Treasury

Budgetary

None

10.7 Standard Voucher and Journal Voucher Guidance

The ACFO-FS has previously issued guidance regarding adjustments in FFIS. The two primary methods for making adjustments in FFIS are the use of the Standard Voucher (SV) and the Journal Voucher (JV) document. Year-end adjustments are primarily made using the SV document. Due to nature of the JV adjustment, strict adherence to Policy No 00-01 (as defined below) is required. JVs are rarely, if ever used, and only to make system assurance corrections in FFIS or year-end adjustments not provided for on an SV transaction. A JV is never used to post a recurring business transaction or an adjustment to a business transaction.

Policy Announcement No. 00-01 is as follows on Internal Controls over Manual Adjustments in the Foundation Financial Information System (FFIS):

10.7.1 Purpose

The purpose of this policy announcement is to provide overarching guidance to USDA agencies for developing agency-specific manual adjustment procedures in the Foundation Financial Information System (FFIS) to ensure that they are appropriate, authorized, documented, and processed accurately. This policy will also facilitate each agency's efforts in properly reconciling accounts, researching and analyzing out-of-balance conditions, and supporting management reviews.

10.7.2 Definition

A manual adjustment is a corrective action in FFIS to an accounting error identified as a result of reconciliation or other detailed analysis. A manual adjustment is processed as a direct entry into FFIS using Journal Voucher (JV) or Standard Voucher (SV) transactions. Processing a modification to an accepted FFIS document is not a manual adjustment.

10.7.3 Background

Previous Office of Inspector General (OIG) audits noted that manual adjustments continue to be misused in FFIS, or processed without sufficient documentation or authorization. Generally, JV transactions present a greater risk to system integrity and quality because the preparer of the JV decides the general ledger accounts to be posted, rather than using established posting models. JVs are rarely, if ever, used and only to make system assurance corrections in FFIS or year-end adjustments not provided for on an SV transaction. A JV is never used to post a recurring business transaction or an adjustment to a business transaction.

Unlike JVs, SVs use pre-established general ledger posting models that are coded at a detailed accounting level. SV transactions provide a mechanism to correct an accounting code after the original baseline FFIS document or feeder document citing the incorrect accounting code has posted to FFIS. Depending on the degree of decentralization in its business processes, an agency can process manual SV adjustments at the national headquarters level or at the lowest field level. Because these types of adjustments reflect agencies' unique business processes at various operating levels, agencies are responsible for implementing SV adjustment procedures and controls that are appropriate at each level of their organizational structure. Accordingly, the scope of this policy announcement is limited to processing of JV adjustment documents.

10.7.4 Responsibilities

Ultimately, agencies are responsible for the quality and integrity of the financial data in FFIS. Agency monitoring of financial data is an integral part of the Department-wide FFIS operations, and is supported by numerous online capabilities as well as report generation features through the baseline application and the Financial Data Warehouse (FDW). Consequently, it is imperative that each agency develops specific JV adjustment procedures, within the framework of this policy announcement, that encompass all facets of their operations. Each agency must also coordinate with the ACFO-FO to ensure the adjustments ACFO-FO makes on the agency's behalf are appropriate, documented, authorized, and processed accurately. Such monitoring and coordination will be key factors in developing an effective partnering alliance with ACFO-FO.

10.7.5 Policy

The following policies apply to processing JV documents.

Documentation

Adjustments using JV documents cannot be made in FFIS without the benefit of a detailed analysis and supporting documentation. Supporting documentation must be complete so that it does not require further research. For example, documentation may be in the form of a reconciliation that details an out-of-balance condition.

In this case, a copy of the reconciliation work papers must be included as support for the JV adjustment.

Each agency should also design a hardcopy JV form that is auditable and supports management reviews. At a minimum, the form should include the following elements:

- ◆ JV document number;
- ◆ Date the JV document is prepared;
- ◆ Separate columns that identify the GL accounts that will be debited and credited, and the amounts debited and credited;
- ◆ Purpose of the JV. Each document may have multiple entries, but must have a single purpose reflected in the supporting document that will be attached to the JV form; and
- ◆ Signature blocks for at least two levels of approval (discussed below) and the date each level is signed, including:
 - Preparer
 - Entry clerk (usually same as preparer)
 - Supervisor
 - Agency Chief Financial Officer (CFO) designee.

The preparer must include a screen print hard copy of the JV document entry to the JV form as supporting documentation.

Authorization

JV documents must have at least two levels of approval. The preparer's supervisor will apply the first level of approval and a person designated by the agency CFO will apply the second level. The second level CFO designation cannot be delegated outside the agency. Therefore, the ACFO-FO must obtain a second level approval from the agency CFO designee for all adjustments ACFO-FO recommends and prepares on an agency's behalf.

Security Profiles

All agency Security Administrators will implement security models that limit access to JV documents and incorporate, at minimum, the two levels of approval discussed above. Generally, only those individuals maintaining the general ledger or preparing agency financial statements should prepare or approve JV documents.

JV Log

A logbook must be maintained for JVs. A new log will be opened at the beginning of each fiscal year. The JV log must have separate columns that identify the JV document number, budget fiscal year (BFY) and fund (may be left blank if multiple entries cite different BFYs or funds), purpose, amount, and preparer. Only the preparer, the preparer's supervisor, and the agency CFO designee should have access to the logbook. Only one logbook will be maintained by the agency for each fiscal year.

Retention and Review

JV files, supporting documentation and logbook must be kept in a central location where they were originally prepared and recorded in FFIS. This will facilitate accurate processing, research efforts, and auditor inquiries. Management must also periodically review the JV files and reports to ensure controls are effective. JV files should be accessible for 6 years to support management reviews and audits.

11

Canceled Authority

This section describes canceled authority and its impact on the FFIS Annual Close Process. Also discussed are the FFIS off-line jobs processes that should be run as part of the Annual Close process.

11.1 Overview

The authority associated with a transaction is canceled when a single or multi-year fund is expired after the five-year period of expired authority has ended. At the end of this period, the fund is considered closed and the authority associated with that transaction is canceled. Public Law 101-510 requires that all federal entities may expend their remaining budget authority for five years after the expiration of a definite (as to the time availability, purpose, or amount) appropriation to pay unliquidated obligations and liabilities still on the books. At the end of that five-year period, all authority to spend, both obligated and unobligated, is canceled. The unused budget authority is withdrawn from federal entities and transferred to the Treasury, and any receivables and payables on the book are canceled for the expired appropriation. This means that any obligations, payables, or accruals are canceled, and receivables are transferred to Treasury's General Fund.

The obligation or expenditure authority of an appropriation that is available for obligation or expenditure for an indefinite period can also be canceled. An appropriation available for an indefinite period will be canceled only if the head of the department or agency concerned or the President determines that the purpose for which the appropriation was made has been carried out and no disbursements have been made for two consecutive fiscal years. If an indefinite appropriation is canceled, all status accounts for that appropriation is closed.

This section of the Guide briefly describes the adjusting entry required for canceled authority. Also discussed is the impact on Payables, Accruals, Obligations, and Receivables and their treatment when expired authority is closed and canceled. The offline processes contained in FFIS to process the canceled Payables, Accruals, Obligations, and Receivables will also be covered in this section.

At year-end, agencies must process a Standard Voucher document with a Transaction Code and Transaction Type of **SV/EA, Cancellation of Budget Authority** in FFIS to record the cancellation of expired authority and the withdrawal of funds. This entry should be processed in accounting period 13. This transaction will remove the cash and equity balances while allowing the budgetary accounts representing the cancelled authority to remain for 1 percent subclass account purposes.

Agencies must make this entry for all canceling BFY 1998 appropriations before they complete their Final Annual Close. The following is the FFIS posting model for the SV/EA document.

Proprietary

DEBIT 3106 - Unexpended - Adjustment

CREDIT 1010 – Fund Balance with Treasury

Budgetary

DEBIT 4650 – Allotments - Expired Authority

CREDIT 4350 – Cancelled Authority

Furthermore, agencies that have cancelled authority in older BFYs (e.g., 1995, 1996 and 1997), with cash and equity balances in their general ledger, a Journal Voucher must be processed to eliminate these balances.

Failure to process these required transactions in FFIS will result in erroneously reporting cancelled year account balances in the financial statements. Inclusion of these cancelled balances can significantly overstate Fund Balance With Treasury and Unexpended Appropriation amounts on the principal statements, thereby misrepresenting the overall financial position.

11.2 Parent/Child Treasury Symbols

Throughout the Federal Government, certain Treasury Symbols are shared between agencies for a specific purpose. For example, an appropriated fund under a given Treasury Symbol that is used for controlling hazardous waste may be used or shared between two agencies within the same Federal Department. The agency originally receiving these appropriated funds is designated as the “parent” agency. The parent agency allocates a portion of these funds to the other agency, designated as the “child” agency. These transfers are treated as nonexpenditure transactions (issued to agency through an 1151, Nonexpenditure Transfer Authorization) at the time of allocation and the accounts carry symbols that identify the original appropriation from which the funds were transferred (i.e., the parent agency). Funds cannot be withdrawn from transfer appropriations accounts (i.e., the child agency).

Therefore, the child agency has to transfer any canceling authority (i.e., FY1997), back to the parent via a signed SF 1151: Nonexpenditure Transfer Authorization, for disposition, prior to year-end closing.

11.3 Impact of Cancellation on Payables, Accruals, Obligations, and Receivables

11.3.1 Obligations

An obligation is a legal reservation of funds represented by orders placed, contracts awarded, services received, or similar transactions during a given period that will require a payment during the same period or future period.

All authority to spend, obligate, and unobligate is closed and canceled at the end of the five-year expiration period required by Public Law 101-510. When the authority is canceled, the unused budget authority is withdrawn from federal entities and transferred to the Treasury. Any unpaid voucher documents dealing with the canceled budget fiscal year must be reversed as well and unliquidated obligation documents must be deobligated at this time.

11.3.2 Accruals

When the amount of an obligation is not known at the time it is incurred, the best possible estimate should be used to record the obligation. Where an estimate is used, the basis for the estimate and the computation must be documented. An adjustment must be made when events permit a more accurate estimate of the amount of the obligation and when the actual obligation is determined.

Accruals are used to record obligations. Since obligated funds are canceled at the expiration of the five-year period, accruals will also be canceled at this time. The accrual represented an obligation and will be canceled and the authority associated with that transaction withdrawn and transferred to Treasury.

11.3.3 Receivables

Accounts Receivables are claims against other federal agencies, state and local governments and non-governmental agencies when an agency provides goods or services resulting from reimbursable agreements or memorandums of understanding. Any receivables on federal entities books at the end of the five-year period for expired appropriations are canceled.

Treasury guidance now provides that at the time of cancellation, an accounts receivable is established in a miscellaneous receipt account of the Treasury for future collection efforts. Upon collection, the funds are deposited in the miscellaneous receipt account of the Treasury.

11.3.4 Payables

At the end of the five-year period, all the unused budget authority is withdrawn from federal entities and transferred to the Treasury, and any payables on the book are canceled for the expired appropriation. With respect to obligations and payables, if these claims prove valid, the Treasury will pay the claim, providing two tests are met:

- ◆ The first test is applied to the old appropriation – in other words, the now-expired appropriation. There must be unused cancelled appropriation or budgetary authority sufficient to have funded payments if such payments had been made from the old appropriation. The failure to meet this test will probably result in a violation of the Anti-Deficiency Act, prohibiting obligations and expenditures in excess of an apportionment approval of the Office of Management and Budget (OMB) or an appropriation of Congress¹¹.
- ◆ The second test is applied to the new appropriation of the department or agency. The total payments from the new appropriation for obligations and payables of the old appropriation cannot exceed 1 percent of the new appropriation. The 1 percent amount will be separately apportioned. Unused amounts from the 1 percent may be transferred back to the remaining 99 percent and used to fund new transactions. If such payments to be made exceed the 1 percent

¹¹ Section 1405 (a) of Public Law No. 101-510 amended 31 U.S.C. 1553 (b)(1).

limitation, additional budgetary authority must be sought from Congress¹².

Under OMB guidance, the liabilities may not be recorded on the books of a subsequent appropriation until valid bills are received for payment and it is certain payment will be made from that subsequent appropriation.

11.4 FFIS Off-Line Processes

This section describes the FFIS off-line processes used to reverse and cancel the payable, accrual, obligation or receivable associated with canceled authority. The processes in this section will be listed in the order they should be performed, and provides a sample parameter card; refer to *Preliminary Annual Close* chapter for complete parameter requirements.

11.4.1 Annual Close Payable Reversal Process (XXXACPY)

The Annual Close Payables Reversal program liquidates outstanding payables of an appropriation that are being closed (i.e., the budget fiscal years that have been expired for five years). This reversal process needs to be executed and completed by September 30th.

The Annual Close Payables Reversal process reverses all outstanding payables, which have not been disbursed by generating the appropriate general ledger, and budgetary updates and clearing payables reference tables. However, this process will not reverse documents with a Transaction Category of a SV or JV. This process should be executed prior to the Obligation and Accrual liquidation processes, because, it could re-open some obligations or accruals.

The Annual Close Payable Reversal process should be executed in “Preliminary” mode before executing in “Final” mode. In “Final” mode, the payable reversals are posted to the accounting period specified in the parameter card for the Annual Close Payables Reversal program, and updates FFIS tables and journals.

¹² Section 1405 (a) of Public Law No. 101-510 amended 31 U.S.C. 1553 (b)(2).

The primary inputs for this job are the Payment Voucher Header Table (PVHT), Payment Voucher Line Table (PVLTL), and the Unpaid Vouchers Table (UPVT). The expected outputs for the Annual Close Payable process are updated FFIS tables and ledgers, Canceled Payment Archive File, Payables Reversal Activity Report (ACPVRV), Error Report, and Statistics Report.

The following is a sample parameter card for the Annual Close Payables Reversal process:

Exhibit 11-1

Annual Close Payable Reversal Process - Sample Parameter Card

Card	Begin Position	End Position	Parameter Name	Description	Example Parameter for FY 2004
1	1	1	Card Number	1	1
1	2	9	Program ID	ACPVRV	ACPVRV
1	10	14	Current Accounting Period	YYQMM	04412
1	26	27	Budget Fiscal Year	YY	98
2	1	1	Card Number	2	2
2 ¹³	2	2	Preliminary / Final Flag	F	Optional. Defaults to 'P'. P-indicates no database updates are to occur F-indicates database updates should occur

11.4.2 Annual Close Accrual Reversal Process (XXXACRC)

The Annual Close Accrual Reversal program liquidates outstanding accruals of an appropriation that are being closed (i.e., the budget fiscal years that have

¹³ "P" represents Preliminary Mode and "F" represents Final Mode. During Preliminary mode, reports are generated detailing expected reversals and transfers, however FFIS is not updated. FFIS is updated using Final mode.

been expired for five years). This reversal process needs to be executed and completed by September 30th.

The Annual Close Accrual Reversal process reverses all outstanding accruals by generating the appropriate general ledger and budgetary updates and clearing receiver reference tables. However, this process will not reverse documents with a Transaction Category of a SV or JV. This process must be executed prior to the Obligation liquidation process, because, it could re-open some obligations.

The Annual Close Accrual Reversal Process should be executed in “Preliminary” mode before executing in “Final” mode. In “Final” mode, the accrual reversals are posted to the accounting period specified in the parameter card for the Annual Close Accrual Reversal program, and updates FFIS tables and journals.

The primary inputs for this job are the Receiver Header Table (RCHT) and the Receiver Accounting Line Table (RCLA). The expected outputs for the Annual Close Accrual Reversal process are updated FFIS tables and ledgers, Canceled Accrual Archive File, Receiver Reversal Activity Report (ACRCRV), Error Report, and Statistics Report.

The following is a sample parameter card the Annual Close Accrual Reversal process:

Exhibit 11-2

Annual Close Accrual Reversal Process - Sample Parameter Card

Card	Begin Position	End Position	Parameter Name	Description	Example Parameter for FY 2004
1	1	1	Card Number	1	1
1	2	9	Program ID	ACRCRV	ACRCRV
1	10	14	Current Accounting Period	YYQMM	04412
1	26	27	Budget Fiscal Year	YY	98
2	1	1	Card Number	2	2
2 ¹³	2	2	Preliminary / Final Flag	F	Optional. Defaults to 'P'. P-indicates no database updates

					are to occur F-indicates database updates should occur
--	--	--	--	--	-----------------------------------------------------------------

11.4.3 Annual Close Obligation Reversal Process (XXXACOB)

The Annual Close Obligation Reversal program liquidates outstanding obligations of an appropriation that are being closed (i.e., the budget fiscal years that have been expired for five years). This reversal process needs to be executed and completed by September 30th.

The Annual Close Obligation Reversal process reverses all outstanding obligations by generating the appropriate general ledger and budgetary updates and clearing obligation reference tables. However, this process will not reverse documents with a Transaction Category of a SV or JV. This process should be executed prior to the Commitment liquidation processes, because, it could re-open some commitments.

The Annual Close Obligation Reversal process should be executed in "Preliminary" mode before executing in "Final" mode. In "Final" mode, the obligation reversals are posted to the accounting period specified in the parameter card for the Annual Close Obligation Reversal program, and updates FFIS tables and journals.

The primary inputs to the Annual Close Obligation Reversal process are the Orders Header Table (OBLH) and the Purchase Order Accounting Line Table (OBLL). The expected outputs are updated FFIS tables and ledgers, Canceled Orders Archive Table, Orders Reversal Activity Report (ACOB RV), Error Report, and Statistics Report.

The following is a sample parameter card for the Annual Close Obligation Reversal process:

Exhibit 11-3

Annual Close Obligation Reversal Process - Sample Parameter Card

Card	Begin Position	End Position	Parameter Name	Description	Example Parameter for FY 2004
1	1	1	Card Number	1	1

Card	Begin Position	End Position	Parameter Name	Description	Example Parameter for FY 2004
1	2	9	Program ID	ASCPLT	ASCPLT
1	10	14	Current Accounting Period	YYQMM	04412
1	26	27	Budget Fiscal Year	YY	98
2	1	1	Card Number	2	2
2 ¹³	2	2	Preliminary / Final Flag	F	Optional. Defaults to 'P'. P—indicates no database updates are to occur F—indicates database updates should occur

11.4.4 Annual Close Receivable Transfer (XXXACBD)

The Annual Receivable Transfer program transfers uncollected receivables of an appropriation that are being closed (i.e., the budget fiscal years that have been expired for five years) to miscellaneous receipts. The Annual Receivable Transfer process transfers all outstanding receivables by generating modification documents of the original document to decrease the outstanding receivables to 'zero' and creating new lines (i.e. creates line 501 and sequentially thereafter) to establish the outstanding receivables with the miscellaneous receipts accounting distribution. The modification documents generated to establish outstanding receivables in the miscellaneous receipts account are loaded to the FFIS Document Suspense File (SUSF) with a status of 'scheduled'. The documents are loaded to the SUSF File with a status of 'scheduled' to allow users to review them and change accounting codes as necessary before update processing. This process will not transfer documents with a Transaction Category of a SV or JV. This process needs to be executed and completed by September 30th.

The Annual Close Receivable Transfer process should be executed in "Preliminary" mode before executing in "Final" mode. In "Final" mode, the transfers are posted to the accounting period specified in the parameter card for the Annual Close Receivable Transfer program, and updates FFIS tables and journals.

The primary inputs to the Annual Close Receivable Transfer process are the Outstanding Billing Documents Table (OBDT) and the Receivable Line Table (ARLT). The expected outputs are the Document Suspense File (SUSF), Accounts Receivable Transfer Report, Accounts Receivable Transfer File, Error Report, and Statistics Report.

The following is a sample parameter card:

Exhibit 11-4

Annual Close Receivable Transfer Process - Sample Parameter Card

Card	Begin Position	End Position	Parameter Name	Description	Example Parameter for FY 2004
1	1	1	Card Number	1	1
1	2	9	Program ID	ACBDXF	ACBDXF
1	10	14	Current Accounting Period	YYQMM	04412
1	26	27	Budget Fiscal Year	YY	98
2	1	1	Card Number	2	2
2 ¹³	2	2	Preliminary / Final Flag	F	Optional. Defaults to 'P'. P-indicates no database updates are to occur F-indicates database updates should occur
2	3	6	Submitting Division		

11.5 Feeder System Processing

FFIS has many feeder systems interfaced with the FFIS application such as Administrative Billings and Collections System (ABCO), Purchase Order System (PRCH), and Federal Standard Requisitioning and Issue Procedures System (FEDS). Since these feeder systems are interfaced with FFIS, the actual receivable transfer and deobligation processes should occur within the respective feeder systems in order to keep these feeders in sync with FFIS. Once the reversals are processed within the feeder system, the reversals are

interfaced into FFIS. However, if reversals are not recorded in the respective feeder system, FFIS will reverse cancelled balances upon executing the respective reversal job in Final mode. If these reversals are later recorded in the feeder systems, they will reject upon interfacing into FFIS, as FFIS has already recorded the reversal. Therefore, agencies should ensure all reversals are processed within the respective feeder system before the reversal jobs are executed in Final mode.

Although the actual reversal and transfer process for ABCO, PRCH and FEDS must take place within those feeder systems, FFIS can execute the reversals and transfers in a preliminary mode to indicate what should be reversed and transferred in the feeder system.

12

System Assurance

12.1 Overview

The system assurance processes ensure that data contained in an FFIS application is accurate and reliable. In general, the FFIS system assurance processes performs the following key functions:

- ◆ Ensure that all daily system postings and updates are performed correctly;
- ◆ Manage various Journal entries on a daily and monthly basis; and
- ◆ Periodically clear and archive records from the database.

The system assurance processes contained in this section are those that are essential to the annual closing process. Each System Assurance process checks for posting consistencies between particular journals and tables. Therefore, it is important to run every System Assurance process to ensure that data stored in all relevant FFIS tables and journals is reliable and accurate.

The following FFIS system assurance processes are generated on a daily basis:

- ◆ General Ledger Balance Table Journal System Assurance, (XXXSAGL)
- ◆ Journal System Assurance, (XXXSADB)
- ◆ Budget Inter-level System Assurance, (XXXSABC)
- ◆ General Ledger to Budget System Assurance, (XXXSAGB)

The following FFIS system assurance process is generated on a monthly basis:

- ◆ General Ledger Inter-level System Assurance (XXSAGM)

12.1.1.1 System Assurance Offline Job Processes

Each of the system assurance processes contained herein is critical to the Annual Close process because of the potential problems they uncover. Uncovering these problems prior to running the Annual Close processes will minimize the number of errors obtained while running Annual Close and will help to avoid jeopardizing the integrity of the data and producing misstated external reports and financial statements. The following is a checklist of items for systems assurance processing and a quick list of the problems that each of the jobs will help to uncover, thereby assisting in minimizing errors obtained when running the preliminary and Final Annual Close processes.

- ◆ Verify that the System Assurance process is clean between the fiscal year YTD journal and the fiscal year entries in the FFIS General Ledger Balance (GLBL) table:
 - Uncovers differences within online General Ledger balance tables and journals
- ◆ Verify that the System Assurance process is clean between the Daily General Journal (GENJ) and the debit and credit totals balance with each FFIS Fund:
 - Uncovers blank general ledger accounts
 - Uncovers missing debits or credits
 - Uncovers Non-numeric amounts
 - Uncovers missing accounting periods
- ◆ Verify that the Budget Inter-level System Assurance is clean and that there are no errors:
 - Uncovers differences in budget levels where one level does not roll up to the next highest level
 - Uncovers Partial Postings
- ◆ Verify that the System Assurance process is clean between the fiscal year entries in the FFIS GLBL table and the fiscal year entries in the FFIS Fiscal Year Appropriation (FAPP) table:
 - Uncovers differences between GLBL and FAPP
- ◆ Verify that the System Assurance process is clean between the General Ledger Balance Table (GLBL) and the Monthly Summary General Ledger Balance Table (MSGL)

- Uncovers differences within online general ledger tables

These system assurance processes are critical to running a successful Annual Close. These processes uncover many problems giving the user time to make adjustments, which will result in less errors and greater time savings when running the Annual Close process. The following pages contain a description of each system assurance offline job process relevant to Annual Close including how the job should be run, job parameters, when the job should be run, who is responsible for running the job, and why the job is important to the Annual Close process.

General Ledger to Journal System Assurance (XXXSAGL)

The General Ledger to Journal System Assurance offline process is used to verify that the System Assurance process is clean between the fiscal year YTD journal and the fiscal year entries in the FFIS General Ledger Balance (GLBL) table.

How: The General Ledger to Journal System Assurance Offline process (XXXSAGL) is used to compare and verify that the general ledger records within the General Journal are in sync with those general ledger records on the online General Ledger Balance Table (GLBL). This system assurance process uses the Year-To-Date General Journal (YTDGJYY), all daily General Journals (GENJ), and the General Ledger Balance Table (GLBL). This offline process also generates a General Ledger to Journal System Assurance Report (XXXSAGL).

Parameters are entered in member **PMSAGLBL** in the parameter library or in the Run Parameters Table (RUNP).

Exhibit 12-1

General Ledger to Journal System Assurance - Parameter

Card	Position	Parameter Name	Description
1	1	CARD NUMBER	1
1	2-9	PROGRAM ID	SAGLBL
1	26-27	FISCAL YEAR	Required. Format YY. Enter the Fiscal Year to select GLBL and journal records for processing.

Card	Position	Parameter Name	Description
			Must be a valid year in the Fiscal Year Table (FSYR).
2	1	CARD NUMBER	2

When:	The General Ledger to Journal system assurance process (XXXSAGL) is executed on a daily basis.
Who:	The Agency Functional Administrator
Why:	The system assurance processes ensure that data contained in an FFIS application is accurate and reliable. If the system assurance process identifies discrepancies or differences among the online General Journals and the GLBL table, the discrepancies are provided on the Report.

Journal System Assurance (XXXSADB)

The Journal System Assurance offline process is used to verify that the System Assurance process is clean between the Daily General Journal (GENJ) and the debit and credit totals balance with each FFIS Fund.

How: The Journal System Assurance offline process (XXXSADB) reads the current generation of the Daily General Journal (GENJ) and verifies that debit and credit totals balance with each FFIS Fund. The system assurance process also checks for the following attributes for each individual Journal record:

- ◆ Non-numeric amounts;
- ◆ Blank General Ledger accounts; and
- ◆ Blank Accounting Periods.

There are no parameters for this report.

When: The Journal system assurance process (XXXSADB) is executed on a daily basis. The system assurance report is executed after the Runsplit Job (XXXGLRS) because it uses the current generation of the Daily General Journal (GENJ) entries as input.

Who: The Agency Functional Administrator

Why: The conclusion of the system assurance process generates the Journal System assurance Report (XXXSADB). If the system assurance process identifies differences between debit/credit balances, the discrepancies are provided on the report. This job is important to the Annual Close process because the daily

journals are used to build the monthly journals, which in turn, build the year to date journals. The year to date journals is an input to the preliminary and Final Annual Close offline processes.

Budget Inter-level System Assurance

The Budget Inter-level System Assurance process is used to verify that the Budget Inter-level System Assurance is clean and that there are no errors.

How: The Budget Inter-level System Assurance process reads the Budget Execution Tables, compares the amounts between budget levels, and produces the Budget Inter-level System Assurance Report. The system assurance process reads the Fund Table (FUND), Division Table (DVSN), and Allotment Table (ALLT) to determine the budget dimensions for each Fund. Once the dimensions are established, the system assurance process compares Budget Execution table entries at a given level with the sum of all associated entries at the next level down (e.g., compares an entry in the Appropriation Table (APPR) with the sum of the associated entries in the Allocation Table (ALOC).

Parameters are entered in member **PMSABDGC** in the parameter library or in the Run Parameters Table (RUNP).

Exhibit 12-2

Budget Inter-level System Assurance - Parameter

Card	Position	Parameter Name	Description
1	1	CARD NUMBER	1
1	2-9	PROGRAM ID	SABUDGC
2	1	CARD NUMBER	2
2	2	SPDX FLAG	Optional, defaults to N . Enter Y to include the Spending Control Document Cross- Reference Table (SPDX) in the comparisons.

- When:** The Budget Inter-level System assurance process (XXXSABC) is executed on a daily basis. The system assurance process should be executed following all of the other FFIS jobs that update the Budget Execution Tables.
- Who:** The Agency Functional Administrator
- Why:** The conclusion of the system assurance process generates the Budget Inter-level System Assurance Report (XXXSABC). If the system assurance process identifies budgetary-level discrepancies or differences, the discrepancies are provided on the Report. This job is important to the Annual Close process because Annual Close performs budget table updates to the APPR and Fiscal Year Appropriation (FAPP) tables.

General Ledger to Budget System Assurance

The General Ledger to Budget System Assurance process is used to verify that the System Assurance process is clean between the fiscal year entries in the FFIS GLBL table and the fiscal year entries in the FFIS Fiscal Year Appropriation (FAPP) table.

- How:** This system assurance process uses the online General Ledger Table (GLBL) entries as input. The General Ledger to Budget System assurance process reads the General Ledger Balance Table and the Fiscal Year Appropriation Table (FAPP), compares the amounts in the two tables, and produces the General Ledger to Budget System Assurance Report.

Parameters are entered in member **PMSAGLB** in the parameter library or in the Run Parameters Table (RUNP).

Card	Position	Parameter Name	Description
1	1	CARD NUMBER	1
1	2-9	PROGRAM ID	SAGLBUD
1	26-27	FISCAL YEAR	Required. Format YY . Enter the Fiscal Year to select GLBL and FAPP records for processing. Must be a valid year in the Fiscal Year Table (FSYR).

When: The General Ledger to Budget System assurance process (XXXSAGB) is executed on a daily basis. The system assurance process is executed after the Runsplit Job (XXXGLRS).

Who: The Agency Functional Administrator

Why: The conclusion of the system assurance process generates the General Ledger to Budget System Assurance Report (XXXSAGB). If the system assurance process identifies discrepancies or differences among the amounts on the GLBL and FAPP tables, the discrepancies are provided on the Report. This job is important to the Annual Close process because running Final Annual Close performs updates to the GLBL and FAPP tables and is based on year to date journal records.

General Ledger Inter-level System Assurance

The General Ledger Inter-level System Assurance process is used to verify that the System Assurance process is clean between the General Ledger Balance Table (GLBL) and the Monthly Summary General Ledger Balance Table (MSGL).

How: The input for the system assurance process should include the Year-To-Date General Journal (YTDGJYY) and all daily General Journals (GENJ). The General

Ledger Inter-level system assurance process reads the General Ledger Balance Table (GLBL) and the Monthly Summary General Ledger Balance Table (MSGL) and compares the two tables.

Parameters are entered in member **PMSAGLM** in the parameter library or in the Run Parameters Table (RUNP).

Exhibit 12-4

General Ledger Inter-level System Assurance - Parameter

Card	Position	Parameter Name	Description
1	1	CARD NUMBER	1
1	2-9	PROGRAM ID	SAGLMSG
2	1	CARD NUMBER	2
2	2-3	FISCAL YEAR	Required. Format YY . Enter the Fiscal Year to select GLBL and MSGL records for processing. Must be a valid year in the Fiscal Year Table (FSYR).
2	4-7	BUDGET FISCAL YEARS	Optional, defaults to all Budget Fiscal Years. Format YY_BYY_E . Enter the Beginning and Ending Budget Fiscal Years to select GLBL and MSGL records for processing. The combination of Budget Fiscal Years and Fund must be valid in the Fund Table (FUND).
2	8-13	FUND	Optional, defaults to all funds. Enter the Fund to select GLBL and MSGL records for processing. The combination of Budget Fiscal Years and Fund must be valid in FUND.

When: The General Ledger Inter-level system assurance process (XXXSAGM) is executed on a monthly basis. The system assurance process should be executed after the Monthly Closing Job (XXXGLMC).

Who: The Agency Functional Administrator

Why: The conclusion of the system assurance process generates the General Ledger Inter-level System Assurance Report (XXXSAGM). If the system assurance process identifies discrepancies or differences among the amounts on the GLBL and MSGL tables, the discrepancies are provided on the report. This job is

important to the Annual Close process because both (GLBL and MSGL) tables are updated during the Final Annual Close process.

13

Preliminary Annual Close

This section includes:

- ◆ An overview of the Preliminary Annual Close Process
- ◆ Recommended checklist for the Preliminary Annual Close process
- ◆ A list of the Offline Job Processes that should be executed as part of the Preliminary Annual Close process listed in the recommended order of execution.
- ◆ A detailed description of the Offline Job Process, which includes the Job Name, Description of Job Process, Parameter Name, Input and Output Files, if applicable

13.1 Overview

The Annual Close off-line processes are comprised of jobs from the nightly cycle, monthly cycle, and specific Annual Close processes. The Annual Close processes include the reversal of all current year outstanding commitments as of September 30th and the cancellation of accruals, obligations, and payables associated with closed funds prior to closing the funds. In addition, another process transfers outstanding receivables against accounts being closed to a miscellaneous receipt fund. The Annual Close process also includes a Year-End Account Table (YACT) generation program, a Year-end exception report and three journal programs. The Year-End Accounts, which defines the closing attributes by general ledger account, are initially generated from the General Ledger Account Table (GLAC) based on table settings in the Year-End Options Table (YOPT).

This section will address the Preliminary Annual Close off-line Process. The Preliminary Annual Close is a “dry run” of processing accounting records for the old fiscal year and the upcoming new fiscal year. It is used to verify the correctness and completeness of the agency’s financial data before executing the final close. A preliminary run will produce all the appropriate closing entries (i.e. closing entries, reinstatement and beginning balance entries, carryover entries), but it will not perform any table updates. For example, the General Ledger tables will not reflect the beginning balances carried forward, or will the Appropriation (APPR) and Fiscal Year Appropriation tables reflect the expired or carryover amounts. Generated records from a Preliminary

Annual Close are posted to a temporary set of journals, and are available for reporting purposes.

13.2 Checklist for the Preliminary Annual Close

The following checklist pertains to items that should be performed during the Preliminary Annual Close process. This checklist is to be used as a guide for the preliminary closing process to facilitate a successful Annual Close.

- ◆ Verify that all accounting periods for the fiscal year to be closed on the FFIS Accounting Period (APRD) table from 00 to 16 was officially closed via the FFIS Monthly Close process. Verify that all of the closed period flags for these accounting periods are “Y”.
- ◆ Verify that accounting period 16 is the last accounting period on the FFIS APRD table for the fiscal year to be closed and that the closed period flag is manually set to “Y” prior to executing the Preliminary Annual Close process.
- ◆ Verify that the closed period flags on the FFIS Fiscal Year (FSYR) table are set to “Y” for the prior closed year and “N” for the fiscal year to be closed.
- ◆ Verify that the System Assurance process is clean between the YTD journal for the fiscal year to be closed and the entries in the FFIS General Ledger Balance (GLBL) table for the fiscal year to be closed.
- ◆ Verify that the System Assurance process is clean between the entries in the FFIS GLBL table for the fiscal year to be closed and the entries in the FFIS Fiscal Year Appropriation (FAPP) table for the fiscal year to be closed.
- ◆ Review the FFIS Summary Trial Balance report through accounting period 15 of the fiscal year to be closed for any abnormal general ledger account balances that would prevent a successful execution of the Preliminary Annual Close process. Make appropriate adjusting entries as needed.
- ◆ Verify that the General Ledger Account Codes on the FFIS General Ledger Account Code (GLAC) and FFIS Year-End Account (YACT) tables are valid for fiscal year to be closed and the new fiscal year.

- ◆ Verify that FFIS YACT table for the fiscal year to be closed is configured to use the appropriate budgetary general ledger accounts for determining the Carryover Amounts for the no-year funds.
- ◆ Verify that for those no-year funds in anticipation of carryover amounts that there are system-generated records on the FFIS Appropriation (APPR) table for the new fiscal year.
- ◆ Review the new Fiscal Year FFIS Accounting Entries Definition (ACED), Accounting Entries (ACEN), and General Ledger Effective Transaction Type (GLTT) tables and verify that the posting models are established for the old year backout carryover amounts and the new year carryover amounts. Confirm that posting models may vary based on fund category posting.
- ◆ Review the new Fiscal Year Year-End Options (YOPT) table and verify that the Transaction type (BO) for the Backout Carryover and the Transaction Type (CO) for the Carryover are consistent with the new Fiscal Year Transaction Code, Transaction Types for these posting models.
- ◆ Review the closing FY YOPT table and verify that the new year beginning balance fiscal month is set for accounting period 00 of the new fiscal year.
- ◆ Verify that the Preliminary Annual Close JCL is set up to use the new YTD summarized general journal file as input.
- ◆ Review the new Fiscal Year System Control Options (SOPT) table and verify that the General ledger table update flags are set appropriately for the agency.
- ◆ Review the FFIS Fund (FUND) table and verify that the no-year indicator and the carry over indicator flags are both set to “Y” for all no-years funds with an unobligated authority balance that is expected to be carryover into the new fiscal year.
- ◆ Review the FFIS Fund table and verify that the no-year indicator and the carry over indicator flags are both set to “N” for all single year funds.
- ◆ Review the FFIS Fund table and verify that the no-year indicator and the carry over indicator flags are both set to “N” for all multi-year funds with an ending BFY equal to the fiscal year to be closed.

- ◆ Review the FFIS Fund table and verify that the fund types used are valid on the FFIS Fund Type (FTYP) table.
- ◆ Execute a successful Preliminary Annual Close with no errors on the exception report. Preliminary process generated and trial balance report for accounting period 16 of the old fiscal year and a trial balance report for accounting period 00 of the new fiscal year.
- ◆ Review the Annual Closing Exception Report and verify that all no-year funds have credit carry over balances and that there are no anti-deficient conditions for the no-year funds.
- ◆ Verify that the Final Annual Close JCL is established and set up to use the new YTD summarized general journal file as input.
- ◆ Confirm availability of operational resources and the status of the data warehouse in order to initiate the load of records generated from the Final Annual Closing process for ending and beginning balances to the data

Verify that all accounting periods for the fiscal year to be closed on the FFIS Accounting Period (APRD) table from 00 to 15 was officially closed via the FFIS Monthly Close process. Verify that all of the Closed period flags for these accounting periods are “Y”.

How: To verify that all accounting periods for the fiscal year to be closed on the APRD table from 00/YY to 15/YY was officially closed via the FFIS Monthly Close process; the APRD table must be reviewed. To verify that all of the Closed period flags for these accounting period are “Y”, navigate to the APRD table and visually confirm that the closed period flag for these accounting periods are set to “Y”. Subsequently, generate a Trial Balance by Fund Report, using the current journal only, with an accounting period of 16/YY. If the monthly close was executed properly for each accounting period from 00/YY to 15/YY, the report should display zero amounts in the Beginning Balance column for all funds throughout the report.

When: Before Final Annual Close

Who: The Agency

Why: The Accounting Period Reference Table (APRD) table is used to define accounting periods used in the system. It also determines if an accounting period is open or closed. It also identifies which accounting period (if any) is the year-end adjustment period.

Verify that accounting period 16 is the last accounting period on the FFIS APRD table for the fiscal year to be closed and that the closed period flag is manually set to “Y” prior to executing the Preliminary Annual Close process.

How: The verification that accounting period 17 is the last accounting period on the FFIS Accounting Period Reference (APRD) table for the fiscal year to be closed and that the closed period flag is manually set to “Y” before Preliminary Annual Close is performed by physically viewing the APRD table in FFIS.

When: The verification should occur before executing the Preliminary Annual Close process.

Who: The Agency

Why: The APRD table is used to define the accounting periods used in the FFIS system and determine if an accounting period is open. This process insures all applicable accounting periods are included in the Preliminary Annual Close process

Verify that the Closed period flags on the FFIS Fiscal Year Reference (FSYR) table are set to “Y” for the prior closed year and “N” for the fiscal year to be closed.

How: The verification that the Closed period flags on the FFIS Fiscal Year Reference (FSYR) table are set to “Y” for the previous closed fiscal year and “N” for the fiscal year to be closed is performed by physically viewing the FSYR table in FFIS. The verification ensures that the previous Fiscal Year close flag is set to “Y”. This flag on the FSYR table indicates that the FFIS annual closing process changed the flag to a “Y” when the year was closed. No document can be entered for closed years, but this field can be manually changed.

When: This manual sight check should be performed before any system assurance jobs are run.

Who: The Agency

Why: The FSYR table is used to define the accounting and budget fiscal years used in the FFIS system. The process prevents transactions from being processed in the fiscal year that has already been closed and verifies the open status of the year to be closed.

Verify that the System Assurance process is clean between the prior fiscal year YTD journal and the prior fiscal year entries in the FFIS General Ledger Balance (GLBL) table.

How: The input for the system assurance process should include the Year-To-Date General Journal (YTDGJYY), all daily General Journals (GENJ), and the General Ledger Balance Table (GLBL). The General Ledger to Journal system assurance process executes the XXXSAGL off-line jobs. The conclusion of the system assurance process generates the General Ledger to Journal System Assurance Report (XXXSAGL).

Parameters are entered in member **PMSAGLBL** in the parameter library or in the Run Parameters Table (RUNP).

Exhibit 13-1

Parameter Settings - SAGLBL

Card	Begin Position	End Position	Parameter Name	Description	Sample Parameter for FY 2004
1	1	1	CARD NUMBER	1	1
1	2	9	PROGRAM ID	SAGLBL	SAGLBL
1	26	27	FISCAL YEAR	YY	04
2	1	1	CARD NUMBER	2	2

When: The General Ledger to Journal system assurance process (XXXSAGL) is executed on a monthly basis. This system assurance process should be executed after the Monthly Closing Job (XXXGLMC).

Who: The FFIS Functional Administrator is the point of contact for FFIS system assurance processing discrepancies for their respective FFIS application image. The Functional Administrator is responsible for monitoring the system assurance reports to ensure that “out-of-balance” conditions do not exist within the application.

Why: The system assurance processes ensure that data contained in an FFIS application is accurate and reliable. If the system assurance process identifies discrepancies or differences among the online General Journals and the GLBL table, the discrepancies are indicated on the Report. Final Annual Close should not be executed if there are discrepancies on the SAGL report.

Verify that the System Assurance process is clean between the prior fiscal year entries in the FFIS GLBL table and the prior fiscal year entries in the FFIS Fiscal Year Appropriation (FAPP) table.

How: This system assurance process uses the online General Ledger Table entries as input. The process executes the XXXSAGB off-line process

Parameters are entered in member **PMSAGLB** in the parameter library or in the Run Parameters Table (RUNP).

Exhibit 13-2

Parameter Settings - SAGLBUD

Card	Begin Position	End Position	Parameter Name	Description	Sample Parameter for FY 2004
1	1	1	CARD NUMBER	1	1
1	2	9	PROGRAM ID	SAGLBUD	SAGLBUD
1	26	27	FISCAL YEAR	YY	04

When: The General Ledger to Budget System assurance process (XXXSAGB) is executed on a daily basis. The system assurance process is executed after the Runsplit Job (XXXGLRS).

Who: The FFIS Functional Administrator is the point of contact for FFIS system assurance processing discrepancies for their respective FFIS application image. The Functional Administrator is responsible for monitoring the system assurance reports to ensure that “out-of-balance” conditions do not exist within the application.

Why: The conclusion of the system assurance process generates the Online General Ledger to Budget System Assurance Report (XXXSAGB). If the system assurance process identifies discrepancies or differences among the amounts on the GLBL and FAPP tables, the discrepancies are provided on the Report. Final Annual Close should not be executed if there are discrepancies reported by the system assurance process.

Review the FFIS Summary Trial Balance report (RGLATF) through accounting period 16/YY for any abnormal general ledger account balances that would prevent a successful execution of the Preliminary Annual Close process. Make appropriate adjusting entries as needed.

How: The Summary Trial Balance by Fund Report job reads Year-to-Date General Journal data and produces the Summary Trial Balance by Fund Report. The report uses as input the YTD general journal (YTDGJYY) and all daily general journals (GENJ). This report provides a summary trial balance by budget fiscal year, fund, account type, and General Ledger account. Each summary line lists a beginning balance, total activity, and ending balance. Totals are provided by account type and fund. A grand total for all funds is also shown. The beginning balance reflects all data for accounting periods prior to the user-requested accounting period. The ending balance includes data for the user-requested accounting period.

By examining the various segments on the RGLATF that were mentioned above, this report could be used to identify any funds that are out of balance. Appropriate adjusting entries should be made as needed to correct out of balance funds

When: Before Preliminary Annual Close process

Who: The Agency

Why: Allows fund abnormalities to be detected before actual Preliminary Annual Close Process is run.

Verify that the General Ledger Account Codes on the FFIS General Ledger Account Code (GLAC) and FFIS Year-End Account (YACT) tables are valid for the Fiscal year to be closed and the new fiscal year.

How: Request a printout of all records on the YACT and GLAC tables within the application image and physically look at the entries to verify the existence of the accounts. Review both carefully to ensure that the accounts are closing correctly and that all accounts that should be closed are included.

When: Before and after running the New Year Table Initialization program (ACNTYI), and after each Preliminary Annual Close run as needed.

Who: The ACFO-FS will define initial values for the YACT Table. However, there will be a copy of YACT in each agency's application image, and **agencies** will be responsible for verifying that the values defined on YACT are correct.

Why: The New Year Table Initialization program will create a new GLAC table for the new fiscal year based on the current GLAC table in FFIS for the closing fiscal year. If the GL account is not valid in the fiscal year being closed or the new fiscal year, it will produce an error on the Annual Close Exception Report (ACEXCP).

Comments: GLAC

In verifying the validity of the GLAC account codes, account information requires updating only if the General Ledger is revised or expanded. If an account is discontinued or changed, the account must be deleted or changed in FFIS for the new fiscal year only, not for the fiscal year being closed. One example of this is general ledger account **6710 Depreciation, Amortization, and Depletion**. This account was added to the GLAC table in FY 99, but it was not added to the YACT Table. As a result, when the preliminary run was executed, an error was issued on the exception report.

Verify that FFIS YACT table for the fiscal year to be closed is configured to use the appropriate budgetary general ledger accounts for determining the Carryover amounts for the no-year funds.

How: Verify the flag setting on the YACT table. A “Y” should be in the EXPIRE/CARRYOVER Field for all general ledger account balances that update the CARRYOVER AMT Field on the Fiscal Year Appropriation Inquiry Screen (FAPP) and the Appropriation Inquiry Screen (APPR). These general ledger accounts are **4450, 4510, 4540, 4560, 4590, 4610, 4620, and 4630**. In addition, there should be a “+” in the PLUS/MINUS field on YACT to indicate which accounts are to be added in the calculation of the carryover amount. Since all these accounts have normal credit balances, the overall total should also be a credit balance.

When: Before Final Annual Close.

Who: The ACFO-FS

Why: Only those accounts that represent unobligated budgetary authority amounts should be used in the carryover calculation. Putting a “Y” in the EXPIRE/CARRYOVER field for a GL account that is not an unobligated budget amount will result in an incorrect carryover amount to the FAPP and APPR tables. In addition excluding one of the above GL accounts from the carryover calculation will also yield an incorrect carryover amount for the next fiscal year.

Comments: The sum of the general ledger account balances that calculate the carryover amount should have an overall credit balance. The annual closing process will stop and generate a condition code “12” fatal error if the carryover amount is a debit balance. This error indicates that the fund may be anti-deficient and FFIS will not allow negative authority to be carried forward into the new fiscal year.

It is important to note that FFIS monitors anti-deficiency condition on the “fund” level, whereas the agency may monitor anti-deficiency at the higher “Treasury Symbol” level. As a result, a fund may be anti-deficient, but the Treasury Symbol may not. In this case, a review and adjustment of funding across funds within the same Treasury Symbol may be necessary to correct the anti-deficiency problem and allow annual closing to continue. In addition, unprocessed transactions may cause a no-year fund to appear anti-deficient when in actuality it is not anti-deficient.

Verify that for those no-year funds in anticipation of carryover amounts that there are system-generated records on the FFIS Appropriation (APPR) table for the new fiscal year.

How: Physically look at the APPR table and scan on the new Budget Fiscal Year (BFY). Make sure all no year funds (funds associated with a Treasury Symbol that has an “X” in the year location) have a record on APPR. If there is no record, enter a zero dollar (\$0) record using an “AA” transaction for each one that is missing in the new fiscal year.

When: Prior to running the first preliminary Annual Close Program.

Who: Agency

Why: In order for the carryover field to be updated when the Final Annual Close is run, a record must already exist on the Appropriation Inquiry (APPR) screen for the new fiscal year.

Once the Final Annual Close program has run, the general ledger tables, APPR, and Fiscal Year Appropriation Inquiry screen (FAPP) are updated. The unobligated balance of the no-year fund from the prior budget fiscal year updates the CARRYOVER field on APPR and posts to the general ledger for the new budget fiscal year.

Comments: APPR records must be established for all no-year general, trust, and receipt funds. APPR records are not required for no-year deposit or suspense funds. Ensure that FSYR closed indicator is set to “N” for the year you are entering the “AA” transactions. (e.g., 2004)

Review the new fiscal year FFIS Accounting Entries Definition (ACED), Accounting Entries (ACEN), and General Ledger Effective Transaction Type (GLTT) tables and verify that the posting models are established for the old year backout carryover amounts and the new year carryover amounts. Confirm that posting models may vary based on fund category posting.

How: The General Ledger Accounting Entries Report (RGLAAE) can be used to verify that the General Ledger account postings for transaction codes and transaction types are correct. This report lists the contents of the ACED and ACEN tables. For each transaction code and transaction type, the account debit and credit postings are shown along with the accounting events and transaction category flag values.

There is no report for GLTT, but there are only a few screens that need to be verified for the **BO** and **CO** posting models. These screens can be physically viewed on-line.

When: Before the Final Annual Close Process

Who: The ACFO-FS maintains the ACED, ACEN and all General Ledger related reference tables.

Why: At the end of the fiscal year to be closed, there will be unspent funds (Unapportioned Authority) that should carry forward to the new fiscal year. The transaction type on the YOPT table is used to go to GLTT to infer the GL postings to process the carryover amount that is withdrawn (**Transaction Code AA, Transaction Type BO**) from the old fiscal year as well as the carryover amount (**Transaction Code AA, Transaction Type CO**) that is brought forward to the new fiscal year. For the general ledger to be correct, the Activity and Effective Transaction Type on GLTT must reference valid entries on ACED and ACEN. Therefore, it is necessary to confirm these posting on all three tables.

Review the new fiscal Year's Year-End Options (YOPT) table and verify that the Transaction Code (BO) for the Backout Carryover and the Transaction Type (CO) for the Carryover is consistent with the new fiscal year ACED Transaction Code, Transaction Type for these posting models.

How: Check the CARRYOVER TRANS TYPE field on YOPT for the new FY. The transaction type defines the General Ledger postings for no-year funds. A transaction type "**CO**" is used when posting the carryover to the new budget fiscal year. A transaction type of "**BO**" is used for posting backout entries for carryover amounts from the prior fiscal year. Both of these transaction types will be used with the transaction code of "**AA**" for Appropriation/ Apportionment transaction, and access ACED and ACEN to determine posting entries to the journal during the closing process. The carryover entry on ACEN must have the Accounting Event **BE01**.

The system is configured to use Fund Category posting logic for fund codes with fund categories of "R, V, T, and W". The ACED table for the closing fiscal year should already have entries using AA/BO and AA/CO for each of these funds. If the initialization program was executed, these entries should be on the ACED for the new fiscal year also. However, the table should be physically checked to make sure.

- When:** After the New Table Initialization program and before Preliminary Annual Close runs as needed.
- Who:** The ACFO-FS controls all YOPT and General Ledger related tables.
- Why:** Correct YOPT and ACED entries are needed to record postings associated with the annual closing entry creation process and for Beginning Balance (Transaction Category BB) records.

Review the YOPT table for the fiscal year to be closed and verify that the new year beginning balance fiscal month is set to 00/YY. Where “00” is accounting period 00 and YY is the new fiscal year.

- How:** Go the YOPT table and scan on the new Fiscal Year. Visually verify that “NEW YEAR FISCAL MONTH:” has 00 in the field.
- When:** Before Preliminary Annual Close Process
- Who:** The ACFO-FS
- Why:** The New Year Fiscal Month is set to “00 “ because that will be the period in which beginning balance entries will be posted. By putting these entries into period “00 “ instead of a regular accounting period, the year-end closing amounts are presented separately from current year activity.

Verify that the Preliminary Annual Close JCL is set up to use the new YTD summarized general journal as input.

- How:** In order to verify that the Preliminary Annual Close JCL is set up to use the new YTD summarized general journal as input, the Preliminary Annual Close JCL must be accessed to ensure that the generation parameter value for the YTD summarized general journal file's generation data group (GDG) is set to read the file generation associated with the intended accounting period.
- When:** Prior to executing the Preliminary Annual Close.
- Who:** The Agency – Technical Team
- Why:** Generation Data Groups (GDGs) are a series of data sets, which are created, in sequential order. The function of GDGs is to maintain multiple data sets in a common location for easy reference. The system catalog should be verified to ensure the existence of the GDGs in order to execute the Annual Close

process. These GDGs should be visually verified by accessing the system catalog. If the files do not exist then when the Preliminary Annual Close process is executed, the JCL will fail.

Review the new FY FFIS System Control Options (SOPT) table and verify that the General Ledger table update flags are set up appropriately for the agency:

- How:** A manual examination of the General Ledger table update flags on the new System Control Options (SOPT) table is required to determine whether the flags are set appropriately in the new fiscal year. This should be performed by physically viewing the new SOPT table in FFIS.
- When:** The verification should occur after the Preliminary Annual Close process has been executed.
- Who:** The Agency
- Why:** The SOPT table is used to provide a set of system-wide instructions for FFIS to use in determining which edits to perform and how to perform those edits when processing data.

Review the following on the FFIS Fund (FUND) table:

- ◆ For no-year funds with an unobligated authority balance that is expected to be carryover in the new fiscal year, the no-year indicator and carryover flags should both be set to “Y”.
- ◆ For no-year funds that should not carry unobligated authority balance over to the new fiscal year, the no-year indicator flag should be set to ‘Y’ and carryover flag should both be set to “N”.
- ◆ For single (annual) year funds, the no-year indicator and carryover flags are both set to “N”.
- ◆ For multi-year funds with an ending BFY equal to the fiscal year to be closed, the no-year indicator and carryover flags are both set to “N”.

- How:** In order to review the FUND table for the various flag setting, physically look at the FUND table. For each screen that has a no-year TREASURY SYMBOL (indicated by an “X” in the year location), make sure that the no-year indicator flag is set to ‘Y’ and the carryover flag is set according to agency policy. For each screen that has a single year TREASURY SYMBOL (indicated by a single number in the year location, make sure the no-year indicator and carryover flags are both “N”. For each screen that has a multi-year TREASURY SYMBOL that

expires at the end of the closing BFY, make sure that the no-year indicator and carryover flags are both “N”. Additionally, the Fund table should be checked after the new year initialization job for current Treasury Symbols.

When: Prior to executing the Preliminary Annual Close program.

Who: The Agency

Why: No-year funds are unique in that any amount representing unobligated budgetary authority at year-end can be brought forward to the new budget fiscal year. The Annual Closing Entry Creation Program (ACENTR) uses the FUND table as input for creating the new year carryover entries. When the carryover flag and no-year indicator is set to “Y”, the Annual Close program will update the CARRYOVER AMT field on the Appropriation Inquiry Table (APPR) and the EXPIRED AMT field on the Fiscal Year Appropriation Inquiry Table (FAPP) in the **new year**. FFIS uses the Year-End Accounts Table (YACT) to determine the general ledger accounts to be included in the computation of the carryover/expired amounts.

Single year and multi-year funds expiring in the budget fiscal year that are closing have no carryover amounts. For these funds, the Annual Close program only updates the EXPIRED AMT field on the APPR and FAPP table in the **current year**. For single year and multi-year funds, FFIS uses YACT to define which general ledger accounts should be included in the computation of the expired amounts.

Review the FFIS Fund table and verify that the fund types used are valid on the FFIS Fund Type (FTYP) table.

How: In order to review the fund types in the FUND table, physically look at the FUND table. If an invalid fund type is encountered, either add the fund type to FTYP, or change the fund type on the FUND table to a valid fund type currently on FTYP.

When: Prior to running the Preliminary Annual Close program.

Who: Agency

Why: The annual closing program uses the fund type from the FUND table to determine the YACT closing account. If the fund type is not on the Fund Type Reference Table (FTYP), the annual closing program cannot determine if the fund is general Government or Business.

Comments: None

Execute a successful Preliminary Annual Close with no errors on the exception report. Verify that the preliminary process generated trial balance reports for the last accounting period of the fiscal year and a trial balance report for accounting period 00 in the new fiscal year.

How: To perform the Preliminary Annual Close offline process, the Preliminary Annual Closing Run job (XXXACPR) must be executed. Once this program is executed, it should not be interrupted. In order for the Final Annual Close to be executed without identified errors, there are a series of processes that should be performed prior to the Final Annual Close.

A number of these processes should be performed on a daily, monthly, and annual basis to produce a Final Annual Close with no errors on the exception report to eliminate errors in the Final Annual Close. One of the processes include the generation of the Summary Trial Balance report for the last accounting period of the fiscal year and accounting period 00 of the new fiscal year.

The Summary Trial Balance report is generated by the execution of Job XXXRGLF during the preliminary and final annual closing processes.

The parameters for this job are entered in member PMRGLATF in the parameter library as follows:

Exhibit 13-3

Parameter Settings - RGLATF

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	RGLATF
1	26	27	BEGINNING BUDGET FISCAL YEAR	Leave blank
2	1	1	CARD NUMBER	2
2	2	3	ENDING BUDGET FISCAL YEAR	Leave blank
2	4	5	FISCAL MONTH	MM

Card	Begin Position	End Position	Parameter Name	Description
2	6	7	FISCAL YEAR	YY
2	8	9	FUND	Leave blank
2	10	11	ACCOUNT TYPE	BLANK

When: The Preliminary Annual Close job should be performed before executing the Final Annual Close process. The Summary Trial Balance report is generated during both final and Preliminary Annual Close processes.

Who: The Agency

Why: The generation of the Summary Trial Balance report will enable verification that the ending balances displayed in the Trial Balance report for the last accounting period are the beginning balances in the Trial Balance report for accounting period 00 of the new fiscal year. If these errors are identified and corrected in a timely manner, it would facilitate a successful Final Annual Close and minimize the errors encountered during the Annual Close process. After the Preliminary Annual Close process is complete, the Trial Balances for the closed and new year should be reviewed to verify their accuracy.

If the agency decides to change their JCL to allow the trial balance to generate, even though errors are encountered during the execution of the Preliminary Annual Close program, the agency should be cautious of the results of the trial balance.¹⁴

Review the Annual Closing Exception Report and verify that all no-year funds have credit carry over balances and that there are no anti-deficient conditions for the no-year funds.

How: Physically sight check the Annual Closing Exception report to insure no-year funds have credit carry over balances and exhibit no anti-deficient conditions.

¹⁴ Pending software modification

When: Before running the Final Annual Close Program. The report is generated during the Preliminary Annual Closing offline job.

Who: Agency

Why: The purpose of the exception report is to list conditions in the financial data or reference tables that would prevent an accurate year-end close. Once all exceptions have been resolved, the year-end journal processing programs can be executed.

The general ledger accounts that go into the computation of the no-year carryover amounts (Status of Resources - Unobligated budgetary accounts) all have normal credit balances per the U.S. Standard General Ledger. If the carryover amount results in a debit balance, the exception report will issue a condition code "12" and stop the preliminary annual closing process. FFIS will not allow "negative" authority or an anti-deficiency condition to be carried forward into the new year.

Verify that the Final Annual Close JCL is established and set up to use the new YTD summarized general journal file as input.

How: To verify that the Final Annual Close JCL is established and set up to use the new YTD summarized general journal as input, the Final Annual Close JCL must be accessed. This will ensure that the generation parameter value for the YTD summarized general journal file's generation data group (GDG) is set to read the file generation associated with the intended accounting period following the final closed month of the fiscal year to be closed.

When: Prior to executing the Final Annual Close.

Who: The Agency – Technical Team

Why: The function of GDGs is to maintain multiple data sets in a common location for easy reference. The system catalog should be verified to ensure the existence of the GDGs in order to execute the Annual Close process. These GDGs should be visually verified by accessing the system catalog. If the files do not exist then when the Final Annual Close process is executed, the JCL will fail.

Comments: While the Preliminary Annual Close can run from the year to date general journal, the Final Annual Close process should be executed using all of the closed months, due to the level of

detail needed in the financial statement warehouse. It is recommended that a final Preliminary Annual Close should be executed with the closed months, prior to executing the Final Annual Close process. This will ensure that both processes are executed using the same input files.

Confirm availability of operational resources and the status of the data warehouse in order to initiate the load of records generated from the Final Annual Closing process for ending and beginning balances to the data warehouse.

How: To confirm the availability of operational resources, conduct a needs assessment to evaluate the required resources necessary to provide functional and technical support during the FFIS Final Annual Close process. The needs assessment requires the verification of roles and responsibilities of the affected parties during the FFIS Annual Close process.

A comprehensive review of the job run time and space requirements for all Annual Close jobs must be performed to facilitate adequate planning. Space requirements associated with the execution of the Final Annual Close process should allow for unexpected increases in space requirements.

When: The needs assessment should be performed on a periodic basis as the Preliminary Annual Close process is executed. The space requirements should be monitored and reviewed as each Preliminary Annual Close process is executed.

Who: The Agency

Why: The needs assessment will assist in the planning and implementation of the Annual Close process at year-end. This process will eliminate unnecessary delays in processing as well as provide adequate support to handle all the various tasks required during an Annual Close.

13.3 Recommended Offline Jobs

The following provides a list of offline jobs for the Preliminary Annual Close

Exhibit 13-4

Recommend Offline Jobs for Preliminary Annual Close

Annual Close Jobs	Job Name	Parameter Name
New Year Initialization Program	XXXACNY	PMACNYTI
Monthly Closing	XXXGLMC	GLMSPL
Journal System Assurance Report	XXXSADB	None
General Ledger to Journal System Assurance Report	XXXSAGL	PMSAGLBL
General Ledger to Budget System Assurance Report	XXXSAGB	PMSAGLB
General Ledger Interlevel System Assurance Report	XXXSAGM	PMSAGLMSG
Budget Interlevel System Assurance Report	XXXSABC	PMSABDGC
Fiscal Year to Budget Table System Assurance Report	XXXSABF	PMSABEDS
Annual Close Requisition Reversal Process	XXXACRQ	PMACRXRV
Annual Close Payable Reversal	XXXACPY	PMACPYRV
Annual Close Accrual Reversal Process	XXXACRC	PMACRCRV
Annual Close Obligation Reversal Process	XXXACOB	PMACOBV
Annual Closing - Preliminary Run	XXXACPR	PMACENDR
		PMABEGR
Summary Trial Balance by Fund Report	XXXRGLF	PMRGLATF

13.3.1 Offline Job Processes - Descriptions

The following section includes a detailed description of the offline job processes which include the job name, description of the job process, parameter name, input and output files, if applicable. For more information on the owner of each table, please refer to bulletin # 02-07, Foundation Financial Information System Table Modification Procedures.

Nightly Full Backup 1 (XXXFBK1)

The Nightly Full Backup 1 job is submitted by the Begin Nightly Processing Cycle job (XXXNPCO). It should be run prior to any jobs that perform database updates in the cycle. The job backs up all FFIS application files to tape.

Annual Close Payables Reversal (XXXACPY)

The Annual Close Payables Reversal program selects payables for cancellation at year-end and reverses the event by generating journal records to the General Ledger, updating budgetary and account balance tables, and clearing the payables tables. This program should be run prior to Annual Close Accrual Reversal Process (XXXACRC) and Annual Close Obligation Reversal Process (XXXACOB). The program should be executed in final mode in accounting period 12 of the fiscal year. This reversal process needs to be executed and completed by 11:59 pm EST on September 30th. Also, this process will not reverse documents with a Transaction Category of a SV or JV.

Job Name: XXXACPY, Parameter Name: PMACPYRV

Exhibit 13-5

Parameter Settings - XXXACPY

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	ACPYRV
1	10	14	ACCOUNTING PERIOD	YYQMM
1	26	27	BUDGET FISCAL YEAR	YY
2	1	1	CARD NUMBER	2
2	2	2	PRELIMINARY/FINAL FLAG	P/F

Primary/Secondary Input: Payment Voucher Header Table (PVHT)
Payment Voucher Line Table (PVLТ)
Unpaid Voucher Table (UPVT)
Accounting Period Table (APRD)
Fiscal Year Table (FSYR)
Vendor Table (VEND)

Output: Updated FFIS Tables and Ledgers
Canceled Payment Archive File
Payable Reversal Activity Report (ACPYRV)
Error and Statistics Report

Annual Close Accrual Reversal Process (XXXACRC)

The Annual Close Accrual Reversal Process program selects accruals for cancellation at year-end and reverses the event by generating journal records to the General Ledger, updating budgetary and account balance tables, and clearing the accruals table. This program should be run prior to Annual Close Obligation Reversal Process (XXXACOB). The program should be executed in final mode in accounting period 12 of the fiscal year. This reversal process needs to be executed and completed by 11:59 pm EST on September 30th. Also, this process will not reverse documents with a Transaction Category of a SV or JV.

Job Name: XXXACRC, Parameter Name: PMACRCRV

Exhibit 13-6

Parameter Settings - XXXACRC

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	ACRCRV
1	10	14	ACCOUNTING PERIOD	YYQMM
1	26	27	BUDGET FISCAL YEAR	YY
2	1	1	CARD NUMBER	2
2	2	2	PRELIMINARY/FINAL FLAG	P/F

Primary/Secondary Input:

Receiver Header Table (RCHT)
Receiver Accounting Line Table (RCLA)
Accounting Period Table (APRD)
Fiscal Year Table (FSYR)
Vendor Table (VEND)

Output:

Updated FFIS Tables and Ledgers
Canceled Accrual Archive File
Receiver Reversal Activity Report (ACRCRV)
Error and Statistics Report

Annual Close Obligation Reversal Process (XXXACOB)

The Annual Close Obligation Reversal Process program selects orders for cancellation at year-end and reverses the event by generating journal records to the General Ledger, updating budgetary and account balance tables, and clearing the orders tables.

The program should be executed in final mode in accounting period 12 of the fiscal year. This reversal process needs to be executed and completed by 11:59 pm EST on September 30th. Also, this process will not reverse documents with a Transaction Category of a SV or JV.

Job Name: XXXACOB, Parameter Name: PMACOBV

Exhibit 13-7

Parameter Setting - XXXACOB

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	ASCPLT
1	10	14	ACCOUNTING PERIOD	YYQMM
1	26	27	BUDGET FISCAL YEAR	YY
2	1	1	CARD NUMBER	2

Card	Begin Position	End Position	Parameter Name	Description
2	2	2	PRELIMINARY/FINAL FLAG	P/F

Primary/Secondary Input:

Orders Header Table (OBLH)
Purchase Order Accounting Line Table (OBLL)
Fund Table (FUND)
Vendor Table (VEND)

Output:

Updated FFIS Tables and Ledgers
Canceled Orders Archive File
Orders Reversal Activity Report (ACOBV)
Error and Statistics Report

Annual Close Requisition Reversal Processing And Report (XXXACRQ)

The Annual Close Requisition Reversal Processing and Report job should be run at the end of the fiscal year. This job reads the Requisition Header Table (REQH) and selects requisitions for reversal at the end of a fiscal year. The job updates REQH, the Requisition Accounting Line Table (REQL), the Requisition Commodity Line Table (REQC), the Requisition Status Table (RQST), the Requisition Text Data Entry Table (RXTX), and the Purchase Order Preparation Table (POPR). The program should be executed in final mode in accounting period 13 of the fiscal year. This reversal process needs to be executed and completed by 11:59 pm EST on September 30th. Also, this process will not reverse documents with a Transaction Category of a SV or JV.

Job Name: XXXACRQ, Parameter Name: PMACRHRV

Exhibit 13-8

Parameter Settings - XXXACRQ

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	ACRHRV
1	10	14	ACCOUNTING PERIOD	YYQMM
2 ¹⁵	1	1	CARD NUMBER	2
2	2	2	PRELIMINARY/FINAL FLAG	P/F

Primary/Secondary Input:

Requisition Header Table (REQH)
Requisition Accounting Line Table (REQL)
Requisition Commodity Line Table (REQC)
Requisition Status Table (RQST)
Requisition Text Data Entry Table (RXTX)
Purchase Order Preparation Table (POPR)
Commodity Table (COMM)
Fund Table (FUND)
Transaction Category Table (TCAT)
Vendor Table (VEND)

Output:

Requisition Header Table (REQH)
Requisition Accounting Line Table (REQL)

¹⁵ Pending software modification

Requisition Commodity Line Table (REQC)
 Requisition Status Table (RQST)
 Requisition Text Data Entry Table (RXTX)
 Purchase Order Preparation Table (POPR)
 Budget Execution tables
 General Ledger Tables
 Error and Statistics Report

Annual Close Receivable Transfer (XXXACBD)

The Annual Close Receivable Transfer program selects the uncollected receivables at year-end for which the appropriation is closing and transfers the outstanding balance to a miscellaneous receipts account by generating Billing Documents and placing them in Document Suspense File (SUSF). The program should be executed in final mode in period 12 of the fiscal year.

Job Name: XXXACBD, Parameter Name: PMACBDF

Exhibit 13-9

Parameter Settings - XXXACBD

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	ACBDF
1	10	14	ACCOUNTING PERIOD	YYQMM
1	26	27	BUDGET FISCAL YEAR	YY
2	1	1	CARD NUMBER	2
2	2	2	PRELIMINARY/FINAL FLAG	P/F
2	3	6	SUBMITTING DIVISION	Leave Blank

Job Name: XXXACBD, Parameter Name: SLACBDXF

Card	Begin Position	End Position	Parameter Name	Description
1-2			CLOSED BEG BFY	BEG BFY of the closed appropriation
3-4			CLOSED END BFY	End BFY of the closed appropriation
5-10			CLOSED FUND	Fund symbol of closed appropriation
11-12			RECEIPT BEG BFY	Miscellaneous receipt beginning BFY
13-14			RECEIPT END BFY	Miscellaneous receipt ending BFY
15-20			RECEIPT FUND	Fund symbol of the miscellaneous receipt account

Primary/Secondary Input:

Outstanding Billing Document Table (OBDT)

Receivable Line Table (ARLT)

Accounting Period Table (APRD)

Fiscal Year Table (FSYR)

Fund Table (FUND)

Output:

Document Suspense File (SUSF)

Accounts Receivable Transfer Report

Accounts Receivable Transfer File

Error and Statistics Report

Summary Trial Balance By Fund Report (XXXRGLF)

The Summary Trial Balance by Fund Report job reads Year-to-date General Journal data and produces the Summary Trial Balance by Fund Report. The input includes the Year-to-date General Journal (YTDGJYY) and all daily General Journals (GENJ).

Job Name: XXXRGLF, Parameter Name: PMRGLATF

Exhibit 13-10

Parameter Settings - XXXRGLF

Card	Begin Position	End Position	Parameter Name	Description
1	1	1	CARD NUMBER	1
1	2	9	PROGRAM ID	RGLATF
1	26	27	BEGINNING BUDGET FISCAL YEAR	(leave blank)
2	1	1	CARD NUMBER	2
2	2	3	ENDING BUDGET FISCAL YEAR	(leave blank)
2	4	7	FISCAL MONTH AND YEAR	MMYY
2	8	13	FUND	(leave blank)
2	14	15	ACCOUNT TYPE	ALL

Annual Closing - Preliminary Run (XXXACPR)

The Annual Closing Preliminary Run job is executed prior to the Annual Closing - Final Run Job (XXXACFI). This job performs a preliminary test run for Annual Closing. The job performs the same processing as the Annual Closing job but does not update the database and does not create new journals. The job produces the Annual Close Trial Balance and Exception Report. It also produces Summary Trial Balance by Fund Reports for both the closing fiscal year and the new fiscal year. The job contains four programs.

14

Final Annual Close

Upon executing a successful Preliminary Annual Close, the Final Annual Close will be executed for each Agency. The sections below detail the jobs executed during for the Final Annual Close.

14.1 Annual Closing - Final Run (XXXACFI)

The Annual Closing Final Run after Annual Closing- Preliminary Run job (XXXACPR) is performed to ensure that the postings in the final run will be correct. This job must be run after the final Monthly Closing Processing Job (XXXGLMC) for the year being closed. This job performs the annual closing of Budget Execution tables, General Ledger tables, and General Journals. Please note this job must be requested as a deviation.

It creates closing accounting entries for the closed fiscal year and beginning accounting entries, reinstatement entries, and carryover entries for the new fiscal year. The job creates closed month and year to date General journals for the closed fiscal year and the new fiscal year. The job also updates the Budget Execution Tables with closed and expired carryover amounts. It produces the Annual Close Trial Balance and Exception Report. It also produces Summary Trial Balance by Fund Reports for both the closed and new fiscal years. The job contains five programs.

The first program, the Annual Closing General Journal Split program (ACSPLT), reads the current generation of Year to date General Journal (YTDGJYY) and creates year to date journal extract files for the closed year and the new year.

General Journal records with a Fiscal year equal to the Fiscal year in the Closed Accounting Period parameter are written to an extract file for the Closed Year to date General Journal (YTDGJYY). Otherwise, they are written to an extract file for the new Year to date General

Journal (YTDGJNX). Note: YY is replaced by the closing fiscal year; NX is replaced by the new fiscal year throughout the job.

The second program, the Annual Closing Exception Report program, (ACEXCP) reads the extract file for the Closed Year to date General Journal (YTDGJYY), edits the journal records, and produces the Annual Close Trial Balance and Exception report.

The third program, the Annual Closing Entry Creation program (ACENTR), reads the extract file for the Closed Year to date General Journal (YTDGJYY) and creates closing accounting entries for the closing fiscal year and beginning accounting entries for the new fiscal year. Closing entries are written to an extract file for the Closed Month General Journal (CMGJYY) for the closed year and beginning entries are written to an extract file for the Closed Month General Journal (CMGJNX) for the new year.

The ACENTR program changes the Closed Indicator in the Fiscal Year Table (FSYR) to Y. The program also updates the Fiscal Year Appropriation Table (FAPP), Appropriation Table (APPR), General Ledger Balance Table (GLBL), Monthly Summary General Ledger Balance Table (MSGSL), and the General Ledger Detail Balance Table (GLDB).

The fourth program, the Monthly Closing Journal Summary Processor (GLMSUMM), is executed twice in the job, once for the closing year and once for the new year. The GLMSUMM program reads extract files containing the Closed Year to date General Journal (YTDGJYY) records and closing entries (generated by ACENTR). It summarizes the records, accumulates the dollar and quantity amounts, and creates the closing year Year-to date General Journal (YTDGJYY). The GLMSUMM reads extract files containing the new year-to-date General Journal (YTDGYNX) records and beginning new year entries (generated by ACENTR). It summarizes the records, accumulates the dollar and quantity amounts, and creates the new year-to-date General Journal (YTDGJNX).

The Summary Trial Balance by Fund Report program (RGLATF) is executed twice in the job, once for the closing year and once for the new year. The RGLATF program reads extract files containing the Closed Year to Date general journal (YTDGJYY) records and closing entries (generated by ACENTR). It produces the Summary Trial Balance by Fund Report for the closing year. The RGLATF program reads extracts files containing the new Year to date General Journal (YTDGJNX) records and beginning new year entries (generated by

ACENTR). It produces the Summary Trial Balance by Fund Report for the new year.

Job Name: XXXACFI, Parameter Name: PMACFNAL

Exhibit 14-1

Parameter Settings XXXACFI

Card	Begin Position	End Position	Parameter Name	Description	Sample Parameter for FY 2004
1	1	1	CARD NUMBER	1	1
1	2	9	PROGRAM ID	ACSPLT	ACSPLT
1	10	14	CLOSED ACCOUNTING PERIOD	YYQMM	04416
2	1	1	CARD NUMBER	2	2
2	2	2	PRELIMINARY/FINAL FLAG	P/F	F

Job Name: XXXACFI, Parameter Name: PMACENDR

Card	Begin Position	End Position	Parameter Name	Description	Sample Parameter for FY 2004
1	1	1	CARD NUMBER	1	1
1	2	9	PROGRAM ID	RGLATF	RGLATF
1	26	27	BEGINNING BUDGET FISCAL YEAR	(leave blank)	(leave blank)
2	1	1	CARD NUMBER	2	2
2	2	3	ENDING BUDGET FISCAL YEAR	(leave blank)	(leave blank)
2	4	5	FISCAL MONTH	MM	16
2	6	7	FISCAL YEAR	YY	04

Card	Begin Positio n	End Positio n	Parameter Name	Description	Sample Parameter for FY 2004
2	8	9	FUND	(leave blank)	(leave blank)
2	10	11	ACCOUNT TYPE	(leave blank)	(leave blank)

Job Name: XXXACFI, Parameter Name: PMACBEGR

Card	Begin Positio n	End Positio n	Parameter Name	Descriptio n	Sample Parameter for FY 2004
1	1	1	CARD NUMBER	1	1
1	2	9	PROGRAM ID	RGLATF	RGLATF
1	26	27	BEGINNING BUDGET FISCAL YEAR	(leave blank)	(leave blank)
2	1	1	CARD NUMBER	2	2
2	2	3	ENDING BUDGET FISCAL YEAR	(leave blank)	(leave blank)
2	4	5	FISCAL MONTH	MM	00
2	6	7	FISCAL YEAR	YY	04
2	8	9	FUND	(leave blank)	(leave blank)
2	10	11	ACCOUNT TYPE	(leave blank)	(leave blank)

Primary/Secondary Input:

Year-to-Date General Journals
(YTDGJYY)
Year-to-Date Memo Journals
(YTDGJYY)
Fiscal Year Table (FSYR)
Accounting Period Table (APRD)
Accounting Entries Definition
Table (ACED)
Accounting Entries Table (ACEN)
Fund Table (FUND)
Fund Category Table (FCAT)
Accounting Event Type Table
(ACEV)
General Ledger Account Table
(GLAC)
System Control Options Table
(SOPT)
Year-End Control Options Table
(YOPT)
Year-End Account Table (YACT)
Fund Type Table (FTYP)

Output:

Closed Month General Journal for
closed year
Closed Month General Journal for
new year
Closed Month Memo Journal for
closed year
Closed Month Memo Journal for
new year
Year-to-Date General Journal for
closed year
Year-to-Date General Journal for
new year
Year-to-Date Memo Journal for
closed year
Year-to-Date Memo Journal for
new year
Fiscal Year Table (FSYR)
Fiscal Year Appropriation Table
(FAPP)

Appropriation Table (APPR)
General Ledger Balance Table
(GLBL)
Monthly Summary General
Ledger Balance Table
General Ledger Detail Balance
Table (GLDB)
Annual Close Trial Balance and
Exception Report
Summary Trial Balance by Fund
Error and Statistics Reports

15

External Reporting

The following chart describes the year-end reports necessary to satisfy internal and external reporting requirements.

Report Name	Description	Due Date	Special Year-End Instructions	Responsible Party	Prepared by FFIS
FACTS I: Federal Agencies Centralized Trial Balance System	Provides a pre-closing adjusted trial balance (ATB) of all proprietary SGL accounts at the Treasury appropriation/fund group level.	Submitted annually. Usually due in early January for the preceding year's activity. Exact dates established by Treasury.	Uses pre-closing adjusted balances.	Agency and/or Financial Reporting Branch (FRB), ACFO-FO	Yes
FACTS I Notes Report	Provides additional textual information and balances for associated ATBs, grouped by business line.	Established by Treasury Normally January of each year for the preceding year's activity	See the Treasury Financial Manual (TFM) Part 2-Chapter 4000 for additional guidance	Agency and/or FRB, ACFO-FO	No
FACTS II: Federal Agencies Centralized Trial Balance System	Provides a pre-closing adjusted trial balance (ATB) of all budgetary and select proprietary SGL accounts at the Treasury Symbol level. (Replaces SF 133 and FMS 2108)	Submitted quarterly with 4th quarter usually due in early November. Exact dates established by Treasury	Uses pre-closing adjusted balances.	Agency and/or FRB, ACFO-FO	Yes

Report Name	Description	Due Date	Special Year-End Instructions	Responsible Party	Prepared by FFIS
Form and Content Financial Statements	Financial Statements composed of an overview of the reporting entity, principal statements (i.e., Balance Sheet, Statement of Net Cost, and Changes in Net Position, Statement of Budgetary Resources) with related notes, and required supplementary information	Established by the Office of Management and Budget	See OMB Bulletin NO. 97-01 for further guidance or instructions for preparing these statements.	FRB, ACFO-FO	Yes
Trial Balance by Treasury Symbol	Provides balances of the FFIS general ledger (GL) accounts by Fiscal Year and Treasury Symbol. The report facilitates the review and analysis of GL balances across the agency, including abnormal balances, spending adjustments, and anti-deficiency conditions within specific Treasury Symbols.	N/A - For internal use by the agency. Can be produced on an "as needed" basis.	None	Agency-Defined	Yes
Trial Balance by Fund	Provides balances of the FFIS general ledger accounts by Fund. The report can also be used to analyze abnormal balances, spending adjustments, and anti-deficiency conditions within specific Funds.	N/A - For internal use by the agency. Can be produced on an "as needed" basis.	None	Agency-Defined	Yes

15.1 The Federal Agencies' Centralized Trial Balance System (FACTS) II

The Federal Agencies' Centralized Trial Balance System (FACTS) II was built by the Financial Management Service (FMS) of the Department of Treasury and the Office of Management and Budget (OMB) to allow federal agencies to submit one set of financial data to be used for the FMS 2108 Year-End Closing Statement, SF 133 Report on Budget Execution and Budgetary Resources and information that appears in the prior year column of the Program and Financing (P&F) Schedule of the budget.

This system was developed because OMB, Treasury and other agencies recognized that data for all accounts submitted on the FMS 2108, SF 133 and P&F Schedule should agree and should be reported consistently from all agencies.

As a result, the benefits of the FACTS II system include:

- ◆ Elimination of duplicate reports for the SF 133 and the FMS 2108 information;
- ◆ Elimination of the reconciliation of the SF 133, FMS 2108 and P&F submissions;
- ◆ Improvement in the consistency of data reported across the government by relying on U.S. Standard General Ledger (SGL) account adjusted trial balances with standard attributes.

FACTS II collects pre-closing adjusted trial balance (ATB) data by

SGL accounts and attributes for each Treasury Symbol. The majority of SGL accounts reported through FACTS II are budgetary (i.e., 4000 series of SGL accounts). The budgetary accounts record budgetary resources and the status of these resources. FACTS II also collects a small number of proprietary SGL accounts that are used to reconcile cash (i.e., the Fund Balance with Treasury). These proprietary SGL accounts are 1010, 1120, 1130, 1195, 1610, 1611, 1612, 1613, 1620, 1621, 1622, 1623, 1630, 1631, and 1638.

FACTS II replaces the FMS 2108 and the SF 133 reporting **but does not** replace FACTS I.

An enhancement was made to the FSDW to support submission of the FACTS II Interface File. The FACTS II process updates the FSDW-II FACTS II Report Table (CSF2) and generates the FACTS II Report and FACTS II Interface File.

To create the FACTS II Interface File through the FSDW-II, steps must be taken prior to the file creation based on several assumptions and correct table configuration.

These assumptions include the following:

- ◆ A successful final annual close was executed for the prior fiscal year, generating beginning balances for the new fiscal year.
- ◆ The monthly close is executed in a timely manner to create a Year-to-Date journal.
- ◆ A detailed trial balance analysis has been performed on general ledger information to correct errors.
- ◆ The agency has reviewed Treasury's FACTS II guidance and clearly defined the attribute values needed for their FACTS II Interface File based on their business practices.

For detail information regarding the FACTS II jobs, please refer to the latest Guide to Generating the FACTS I and FACTS II Interface Files.

15.1.1.1 FSDW-II FACTS II Reporting Job (PXXNCSF2)

The FSDW-II FACTS II Reporting Job (PXXNCSF2) can be run upon request. The PXXNCSF2 job reads the CSWD table and the FSDW-II FACTS II Reference tables. The PXXNCSF2 job will generate the FACTS II Interface File and FACTS II Report and update the CSF2 table.

The PXXNCSF2 job needs to be re-run if data on the FSDW-II FACTS II reference tables changes

The Exhibit below describes the parameters for the FSDW-II FACTS II Reporting Job (PXXNCSF2). Parameters are entered in member PMAGCSF2.

Card Number	Position	Field Name	Default Value	Comment
1	1	CARD-NUMBER	None	Required. This field identifies the parameter file number. Expected value: 1
1	2-8	PGM-ID	None	Required. Used to verify that the correct program is using this parameter file. Expected Value: AGCSF2
1	9-80	FILLER	Space	Filler
2	1	CARD-NUMBER	None	Required. This field identifies the parameter file number. Expected value: 2
2	2-3	REPORT-YEAR	None	Required. Identifies the report year to be selected from the input tables (e.g., 04)
2	4-7	REPORT-POD	None	Required. Identifies the reporting POD to be selected from the input tables. For FACTS II reporting, expected value is " F2XX ", where XX is the agency code (e.g., F2FA, F202, F203, F207, F208, F210, F211, F216, F218, F220, F222, F223, F230, F234, F236, F237, F290)
2	8-9	REPORT-PERIOD	None	Required. Identifies the reporting period to be selected from the input tables. Expected values are: 03 for first quarter reporting 06 for second quarter reporting 09 for third quarter reporting 12 for fourth quarter reporting
2	10-17	REPORT-ID	None	Required. Identifies the report to be selected from the input tables. Expected value: FACTS2

Card Number	Position	Field Name	Default Value	Comment
2	18-21	BEG-ROW	None	Required. Identifies the beginning balance row to be selected from the input tables. Expected Value: BG01
2	22-25	BEG-COL	None	Required. Identifies the beginning balance column to be selected from the input tables. Expected Value: 0001
2	26-29	END-ROW	None	Required. Identifies the ending balance row to be selected from the input tables. Expected Value: EN01
2	30-33	END-COL	None	Required. Identifies the ending balance column to be selected from the input tables. Expected Value: 0001
2	34-41	PARM2-CERTIFIER-ID	None	Required. Identifies the CSID table record to be used in generating the bulk file. Expected Values are: CCONSTAN for Connie Constance CMERRELL for Carolyn Merrell MAHERRIN for Marcele Herringshaw DWILLIAM for Dennise Williams HVERNON for Harry Vernon
2	42-43	PARM2-CORR-ENTRY-TYPE	None	Optional. Identifies the entry type used for FACTS II adjustment records on the CSWD table. Expected Value: F2
2	44	PARM2-EDIT1-ON	None	Required. Indicates if Treasury Edit1 will be performed. Valid values: Y or N Expected Value: Y for Quarters 1 through 4
2	45	PARM2-EDIT2-ON	None	Required. Indicates if Treasury Edit2 will be performed. Valid values: Y or N Expected Value: Y for Quarters 1 through 4

Card Number	Position	Field Name	Default Value	Comment
2	46	PARM2-EDIT3-ON	None	Required. Indicates if Treasury Edit3 will be performed. Valid values: Y or N Expected Value: Y for Quarters 1 through 4
2	47	PARM2-EDIT4-ON	None	Required. Indicates if Treasury Edit4 will be performed. Valid values: Y or N Expected Values: N for Quarters 1 through 3 Y for Quarter 4 Only
2	48	PARM2-EDIT5-ON	None	Required. Indicates if Treasury Edit5 will be performed. Valid values: Y or N Expected Values: N for Quarters 1 through 3 Y for Quarter 4 Only
2	49	PARM2-EDIT8-ON	None	Required. Indicates if Treasury Edit8 will be performed. Valid values: Y or N Expected Value: N
2	50	PARM2-EDIT10-ON	None	Required. Indicates if Treasury Edit10 will be performed. Valid values: Y or N Expected Values: N for Quarters 1 through 3 Y for Quarter 4 Only
2	51	PARM2-EDIT11-ON	None	Required. Indicates if Treasury Edit11 will be performed. Valid values: Y or N Expected Values: N for Quarters 1 through 3 Y for Quarter 4 Only
2	52	PARM2-EDIT12-ON	None	Required. Indicates if Treasury Edit12 will be performed. Valid values: Y or N Expected Value: Y for Quarters 1 through 4

Card Number	Position	Field Name	Default Value	Comment
2	53-80	FILLER	Space	Filler

The following Exhibit describes the multi-select parameter file, SLAGCSF2, identifying the agencies whose records will be selected when the FSDW-II FACTS II Processing Job (PXXNCSF2) is executed.

Exhibit 15-2

SLAGCSF2 Multi-select Parameter File

Card Number	Position	Field Name	Default Value	Comment
1	1-4	AGENCY-CODE	None	Required. The two digit agency codes identifying the agencies whose records will be selected when the FSDW-II FACTS II Processing Job (PXXNCSF2) is executed. If an agency has more than one agency code, all of these agency codes should be included on the multi-select parameter file. (e.g., if agency codes 90 and DA fall under the DASO agency, "90" and "DA" should be included on this multi-select parameter file.) Expected Values: Blank
1	5-80	FILLER	Spaces	Filler

The following Exhibit provides a sample FACTS II Interface File produced by the FSDW-II FACTS II Reporting Job (PXXNCSF2). The position numbers for each field can be found following the field name.

FACTS II Report

The FACTS II Report is generated when the FSDW-II FACTS II Reporting Job (PXXNCSF2) is executed. The Report associates Note Codes based upon the attributes assigned to each individual FACTS II balance and also displays the FACTS II Edit Check results at a break in Treasury Symbols.

The following figure presents a sample FACTS II Report.

Exhibit 15-3

Sample FACTS II Report

REPORT ID: PXXNCSF2										FOR OFFICIAL USE ONLY - TEST										PAGE: 1	
RUN DATE: 05/08/02										FSDW-II FACTS II REPORT PROCESSOR										TIME: 14:39	
										FOR FACTS REPORT YEAR 02, PERIOD 06											
DEPT		FISC ACCOUNT		--SEQUENCE---			SGL		BEG DEF/		APPR CAT-B				DOLLAR						
REG	XFR	YR	MAIN	SUB	SPLIT	MAF	ATB	ACCT	COHORT	END	INDEF	CAT	DET	TEXT	PUB-LAW	AMOUNT					

12		X	0005	000	000	000	000	1010		E						7,100,000.00					
															0000						
NOTE: 000 NO RLIT TEXT FOR 'FACTS2-FOOTNOTE-1'																					
12		X	0005	000	000	000	000	4119		E	D				123-456	7,100,000.00					
										B			D		P	4074					
12		X	0005	000	000	000	000	4450		B						0.00					
															0000						
12		X	0005	000	000	000	000	4450		E						-7,100,000.00					
															0000						

AUTH		TRXN		TRANS		REIM		AUTH		BEA		BORROW		ADV CUR/		AVL OMB					
TYPE		PART		AG		ACCT		FLAG		YR		CAT		SOURCE FLG		PRM FLG FUNC					
																NOTE					
																CODE					

15.2 The Federal Agencies' Centralized Trial Balance System (FACTS) I

The Financial Management Service (FMS) of the Department of Treasury built the Federal Agencies' Centralized Trial Balance System (FACTS) allowing federal agencies to submit one set of financial data.

FACTS I collects pre-closing adjusted trial balance (ATB) data by Standard General Ledger (SGL) accounts and attributes for each Treasury appropriation/fund group level. The SGL accounts reported through FACTS I are proprietary (i.e., 1000, 2000, 3000, 5000, 6000, and 7000 series of SGL accounts).

FACTS I has an impact on the external reporting requirements and must reconcile line by line to the following agency's audited financial statements:

- ◆ Statement of Balance Sheet
- ◆ Statement of Net Cost
- ◆ Statement of Changes in Net Position

FACTS I will be generated through the Financial Statement Data Warehouse pending software modifications.

16

Financial Statements

The “Annual Financial Statement” of a reporting entity shall comprise:

- ◆ Overview of the reporting entity
- ◆ Principal statements and related notes
- ◆ Required supplemental stewardship information
- ◆ Required supplemental information

The principal statements to be included in the USDA Consolidated Financial Statements shall consist of:

- ◆ Balance Sheet
- ◆ Statement of Net Cost
- ◆ Statement of Changes in Net Position
- ◆ Statement of Budgetary Resources
- ◆ Statement of Financing

These reports are generated out of the Financial Statement Data Warehouse and can be viewed in the ACFO-FO Reporting Center at <https://www.nfc.usda.gov/reporting>.

For details on how to prepare the individual statements, see the USDA Financial Accounting Standards Manual (FASM).

For details on Financial Statement due dates, please refer to the latest FY 2004 Financial Management Key Milestones and Due Dates, developed by the ACFO-FS.

A description of each statement follows:

16.1 The Balance Sheet

The Balance Sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position). The balance sheet presents assets available for use by the reporting entity (assets for use by entity) separately from those managed by the reporting entity but not available for use in its operations (assets not for use by entity). The balance sheet also separately presents liabilities covered by budgetary resources and liabilities not covered by budgetary resources. This statement is prepared with a pre-close balance.

16.2 The Statement of Net Cost

The Statement of Net Cost is designed to show separately the components of the net cost of the reporting entity's operations for the period. However, the organizational structure and operations of the U.S. Department of Agriculture (USDA) are so complex that to fully display its sub-organizations' major programs and activities requires supporting schedules to supplement the information in the Statement of Net Cost.

An individual agency/corporation or mission area reporting entity may be able in its own Statement of Net Cost to satisfactorily report the required sub-organization, program cost, and exchange revenue information without using supporting schedules. This statement is prepared with a post-close balance.

16.3 The Statement of Changes in Net Position

The Statement of Changes in Net Position reports the beginning net position, the items that caused net position to change during the reporting period, and the ending net position. The entity should display information on the Statement of Changes in Net Position organized by responsibility segment, component, or otherwise in the same manner as was done for the Statement of Net Cost. This statement is prepared with a post-close balance.

16.4 The Statement of Budgetary Resources

The Statement of Budgetary Resources and the related disclosure provide information about how budgetary resources were made available as well as their status at the end of the period. USDA reporting entities whose financing comes wholly or partially from budgetary resources should prepare this statement. The Statement of Budgetary Resources should be aggregated to reflect all the activity of the reporting entity for the year covered by the financial statement. Prior year information should be presented to allow the reader to make appropriate comparisons with prior periods. This statement is prepared with a post-close balance.

16.5 The Statement of Financing

The Statement of Financing is designed to report differences between the relationship of proprietary and budgetary accounts in the reporting entity's financial management system.

The Statement of Financing provides information on the total resources used by an agency-both those received through the budget and those received through other venues-during the reporting period. It then explains how they were used in agency operations to finance orders for goods and services not yet delivered, to acquire assets and liabilities, and to fund the entity's net cost of operations (expenses less exchange, or earned revenues from providing goods and services). It also demonstrates that an agency's financial management systems can generate budgetary data on resources and status of resources and proprietary data on assets, liabilities, and net position.

Preparers of financial statements have flexibility as to the level of detail presented, i.e., the information should be presented for the reporting entity as a whole and, if the preparer elects, for the major sub-organizations or responsibility segments or for the major budget accounts. This statement is prepared with a post-close balance.

16.6 Additional Line Instructions

USDA reporting entities may include additional lines on their own statements; however, all additional lines must roll up to one line on the consolidated statements. Agencies should submit a line-by-line crosswalk including supporting documentation with their template submissions when their financial statement line items do not comply with the consolidated financial statement format.

Appendix

This appendix provides detail instructions for entering year-end accruals described in *Exhibit 9-1, Chapter 9, Accruals*.

Contract Dispute Claims Accrual

Purpose

Agencies are required to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the agencies can estimate the amounts.

FMS will notify agencies of claims at the transaction level that have been approved for payment from the Judgment Fund via the Judgment Fund Web Site at <http://www.fms.treas.gov/judgefund/index.html>. These payments are from Appropriation Account 20X1743.

The Trans code/trans type used to record this accrual is **YE/DE**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLT)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Contract Dispute Claims Accrual, *continued*

Example YE
Document header
screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
	STANDARD VOUCHER DOCUMENT	
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:		FUND:
REVERSAL PERIOD: 4		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 5		
DESCRIPTION: 6		

Contract Dispute Claims Accrual, *continued*

Required fields

The table below shows the required fields for the YE document header screen when used for the monthly accrual of receipt of goods and services or property plant and equipment.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: EA (Expenditure Accrual) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	REVERSAL PERIOD	Two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed. This should be the period following the period of the transaction.	
5	DOCUMENT TOTAL	Total amount of accrual.	
6	DESCRIPTION	Contract Dispute Claims Accr	

Contract Dispute Claims Accrual, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E) , REVENUE (R) , GENERAL LEDGER (G) , BUDGET (B) INDICATOR , and enter "E".
10	Tab to REVERSAL PERIOD and enter the two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed.
11	Tab to DOCUMENT TOTAL , and type in the total amount of accrual.
12	Tab to DESCRIPTION and enter the purpose for this entry.
13	Press Enter and the YE line screen will appear.

Contract Dispute Claims Accrual, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

```
COMMND:                                DOCID:                                06/27/00 17:24:42
STATUS: ACCPT                          BATID:                                SEC2:                                001-001 OF 002
01-
      LINE NUMBER: 1                    TRANS TYPE: 2                    EXP/REV/GL/BUD: 3
      BUDGET FYS: 4                     FUND: 5                        DIVISION:
      BUDGET ORG/SUB: 6                  COST ORG/SUB:                    PGM: 7
      BOC/REV SOURCE: 8                  SUB BOC/SUB SRCE: JOB: 9          RPTG: 10
      CLOSED BFYS:                       CLOSED FUND:
      VENDOR: 11                        NAME:                            QUANT:
      SCHD FISC YR:                      SCHD CAT:                      SCHD TYP:                      SCHD NO:
      D.O.:                             GUEST SYMBOL:
      REF TRAN ID:                      DOC TYP:  AGREE #:              ADV:
      INVOICE NO:                      INVOICE DATE:                  INVOICE LINE:
      AMOUNT: 12                       INC/DEC IND:  ACC DATE:          OBL FY:
      DESCRIPTION:                      TREAS NO:
```

Contract Dispute Claims Accrual, *continued*

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "DE"
3	EXP/REV/GL/BUD	If FCAT = L , enter "R" , otherwise leave blank (will default to "E" entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = Real vendor
12	AMOUNT	Total amount of this line item

Contract Dispute Claims Accrual, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "DE" .
3	FOR FCAT L ONLY --Tab to EXP/REV/GL/BUD and type "R" . Leave blank for FCATs other than L and the value will default to "E" as entered on the header.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in the appropriate BOC
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in the real vendor code
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type "E" in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type "A" in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type "R" in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type "R" in COMMND , and press Enter to run the document.

Contract Dispute Claims Accrual, *continued*

ACED Table

ACTION: R TABLEID: ACED USERID: PCST									
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE									
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,									
PROJECT POST TYPE, FUND CAT									
VENDOR									PROMPT
	TRANS	TRANS	CATG/	BOC/	PROJECT	FUND	ACCOUNTING	PAY	
FY	CODE	TYPE	TYPE	RSRC	POST TYPE	CATG	ENTRY ID	FLAG	
--	----	----	-----	-----	-----	----	-----	-----	----
01- 03	YE	DE					SR3T	N	
DESCRIPTION: RECEIVER ACCRUAL GOODS/SERVICE									

ACEN Table

ACTION: R TABLEID: ACEN USERID: PCST											
ACCOUNTING ENTRIES REFERENCE TABLE											
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER											
FISCAL YEAR: 03 ACCOUNTING ENTRY ID: SR3T ACCOUNTING EVENT TYPE: SP03											
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS		
NUMBER	CODE	LINE D/C	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE
FIP											
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
-											
01-	0001	GENJ	D	6100	22	N	2190	02	N	Y	N
02-	0002	GENJ	D	4610	44	N	4901	48	N	Y	N
03-	0001	GENJ	D	3107	03	N	5700	03	N	Y	N

Expenditure Refund Accruals

Purpose

On a monthly basis, this transaction is used to accrue an expenditure refund that is recognized in the current period but will not be billed until a future accounting period. The document should be set to automatically reverse in the following accounting period.

The Trans code/trans type used to record this transaction is **YE/RF**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Expenditure Refund Accruals *continued*

Example YE
Document header
screen

Below is an example of the YE document header screen.

```
COMMND:          DOCID: 1
STATUS:          BATID:          SEC2:
H-

                        STANDARD VOUCHER DOCUMENT

          SV DATE:          ACCOUNTING PERIOD: 2
          ACTION:          EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3
          BUDGET FYS:          FUND:
REVERSAL PERIOD: 4
          COMMENT:          BUDGET OVERRIDE IND:
          REF TRANS ID:

DOCUMENT TOTAL: 5

DESCRIPTION: 6
```

Expenditure Refund Accruals *continued*

Required fields

The table below shows the required fields for the YE document header screen when used to record monthly public property bill refunds.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: ER (Expenditure Refund) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	REVERSAL PERIOD	Two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed. This should be the period following the period of the transaction.	
5	DOCUMENT TOTAL	Total amount of accrual.	
6	DESCRIPTION	Expenditure Refund Accrual	

Expenditure Refund Accruals *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code .
6	Tab to the next field, and type in the document number .
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E) , REVENUE (R) , GENERAL LEDGER (G) , BUDGET (B) INDICATOR , and enter "E".
10	Tab to REVERSAL PERIOD and enter the two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed.
11	Tab to DOCUMENT TOTAL , and type in the total amount of accrual.
12	Tab to DESCRIPTION and enter the purpose for this entry.
13	Press Enter and the YE line screen will appear.

Expenditure Refund Accruals *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

```
COMMND:                                DOCID:                                06/27/00 17:24:42
STATUS: ACCPT                          BATID:                                SEC2:                                001-001 OF 002
01-
      LINE NUMBER: 1                    TRANS TYPE: 2                    EXP/REV/GL/BUD: 3
      BUDGET FYS: 4                     FUND: 5                        DIVISION:
      BUDGET ORG/SUB: 6                  COST ORG/SUB:                    PGM: 7
      BOC/REV SOURCE: 8                  SUB BOC/SUB SRCE: JOB: 9          RPTG: 10
      CLOSED BFYS:                       CLOSED FUND:
      VENDOR: 11                        NAME:                            QUANT:
      SCHD FISC YR:                      SCHD CAT:                      SCHD TYP:                      SCHD NO:
      D.O.:                             GUEST SYMBOL:
      REF TRAN ID:                      DOC TYP:  AGREE #:                      ADV:
      INVOICE NO:                      INVOICE DATE:                      INVOICE LINE:
      AMOUNT: 12                       INC/DEC IND:  ACC DATE:                      OBL FY:
      DESCRIPTION:                      TREAS NO:
```

Expenditure Refund Accruals *continued*

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "RF"
3	EXP/REV/GL/BUD	Leave Blank
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code- See * Vendor Code Determination
12	AMOUNT	Total amount of this line item

Expenditure Refund Accruals *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type " RF ".
3	Tab to EXP/REV/GL/BUD and Leave blank.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in the appropriate BOC
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR - See * Vendor Code Determination (Miscellaneous vendor codes are not allowed).
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type E in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJECT, if no errors the status is SCHED.
16	Close the document and have the person with approval authority open the document, review it, type " A " in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type " R " in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type " R " in COMMND , and press Enter to run the document.

Expenditure Refund Accruals *continued*

***Vendor Code Determination**

Estimates for Payroll and Benefits- Use “EMPL”

Estimates for Travel- Use “EMPL”

Estimates for Goods and Services- Federal Entity- Use the **real vendor**

Estimates for Goods and Services- PCMS- Use “510313900 G” (Bank of America)

Estimates for Goods and Services- Non-Federal Entity- If the vendor is known, use the **real vendor**; however, the accrual may be summarized, if so, use the following standard vendor: “**Commercial**”

Expenditure Refund Accruals

continued

ACED Table

ACTION: R TABLEID: ACED USERID: PCST								
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE								
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC, PROJECT POST TYPE, FUND CAT								
			VENDOR					PROMPT
	TRANS	TRANS	CATG/	BOC/	PROJECT	FUND	ACCOUNTING	PAY
FY	CODE	TYPE	TYPE	RSRC	POST TYPE	CATG	ENTRY ID	FLAG
--	----	----	-----	-----	-----	----	-----	-----
01- 02	YE	RF					RRGV	N
DESCRIPTION: BILL REFUND PUBLIC								

ACEN Table

ACTION: R TABLEID: ACEN USERID: PCST											
ACCOUNTING ENTRIES REFERENCE TABLE											
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER											
FISCAL YEAR: 02			ACCOUNTING ENTRY ID: RRGV				ACCOUNTING EVENT TYPE: AR01				
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS		
NUMBER	CODE	LINE D/C	ACCT	TYPE	OVERRIDE	ACCT	TYPE	OVERRIDE	REV	FIP	
-----	-----	-----	----	----	-----	----	----	-----	---	---	---
01-	0001	GENJ	D	1312	01	N	6100	22	N	Y	N
02-	0002	GENJ	D	4901	48	N	4610	44	N	Y	N
03-	0003	GENJ	D	5700	03	N	3107	03	N	Y	N
04-											

FECA Change in Actuarial Liability

Definition and Purpose

The Federal Employees' Compensation Special Benefit Fund was established under the authority of the Federal Employees' Compensation Act (FECA). The FECA Special Benefits Fund pays for income lost and medical costs for federal civilian employees injured on the job, employees who have incurred a work-related occupational disease and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease.

Annually, federal entities are allocated the portion of the long term FECA actuarial liability attributable to the entity. An actuarial liability is a liability based on statistical calculations and actuarial assumptions (actuarial assumptions are conditions used to resolve uncertainties in the absence of information concerning future events.) The FECA actuarial liability is an amount recorded by employer agencies for the actuarial present value of future FECA benefits provided to federal employees or their beneficiaries as a result of work related deaths, disability or occupational disease.

Each federal entity should record its portion of the FECA actuarial liability based on amounts provided by U.S. Department of Labor (DOL). The entity's actuarial liability balance should equal the amounts provided by DOL.

The Trans code/Trans type used to record this transaction is **YE/FE**. Users should process a YE/FE document as follows:

- ◆ Process the first line of the document using an Increase/Decrease Indicator equal to "D" for the total balance amount in General Ledger Account 2650. This should bring the balance in the account to zero.
- ◆ Process the second line of the document using an Increase/Decrease Indicator equal to "I" for the amount provided DOL.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

FECA Change in Actuarial Liability, *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:	ACCOUNTING PERIOD: 2	
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:	FUND:	
REVERSAL PERIOD:		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

The table below shows the required fields for the YE document header screen when used to record the change in FECA actuarial liability.

Required fields

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: FA (FECA Actuarial) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of adjustment.	
5	DESCRIPTION	FECA change in Actuarial liability	

FECA Change in Actuarial Liability, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E) , REVENUE (R) , GENERAL LEDGER (G) , BUDGET (B) INDICATOR, and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the document total.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

FECA Change in Actuarial Liability, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

```
COMMND:                                DOCID:                                06/27/00 17:24:42
STATUS: ACCPT                          BATID:                                SEC2:                                001-001 OF 002
01-
      LINE NUMBER: 1                    TRANS TYPE: 2                    EXP/REV/GL/BUD: 3
      BUDGET FYS: 4                      FUND: 5                      DIVISION:
      BUDGET ORG/SUB: 6                  COST ORG/SUB:                  PGM: 7
      BOC/REV SOURCE: 8                  SUB BOC/SUB SRCE: JOB: 9                  RPTG: 10
      CLOSED BFYS:                      CLOSED FUND:
      VENDOR: 11                        NAME:                          QUANT:
      SCHD FISC YR:                      SCHD CAT:                      SCHD TYP:                      SCHD NO:
      D.O.:                            GUEST SYMBOL:
      REF TRAN ID:                      DOC TYP:  AGREE #:                      ADV:
      INVOICE NO:                      INVOICE DATE:                      INVOICE LINE:
      AMOUNT: 12                        INC/DEC IND: 13 ACC DATE:                      OBL FY:
      DESCRIPTION:                      TREAS NO:
```

FECA Change in Actuarial Liability, *continued*

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

Required fields

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "FE"
3	EXP/REV/GL/BUD	leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "1200"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = "FECA"
12	AMOUNT	Total amount of this line item. See
13	INC/DEC IND	<p>Process the first line of the document using an Increase/Decrease Indicator equal to "D" for the total balance amount in General Ledger Account 2650. This should bring the balance in the account to zero.</p> <p>Process the second line of the document using an Increase/Decrease Indicator equal to "I" for the amount provided DOL.</p>

FECA Change in Actuarial Liability, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "FE" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "1200"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in "FECA"
12	Tab to AMOUNT , and type in the total amount for the line.
13	Tab to INC/DEC IND and enter D if entering the YE/FE to decrease the balance in General Ledger Account 2650; Enter I if entering the YE/FE to record the amount provided by DOL.
14	Repeat steps 1-12 for remaining lines.
15	Press Home key and type E in COMMND .
16	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
17	Close the document and have the person with approval authority open the document, review it, type A in COMMND , and press Enter to approve the document.
18	The person who approves the document may be able to type R in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type R in COMMND , and press Enter to run the document.

FECA Change in Actuarial Liability, *continued*

ACED Table

```

ACTION: G TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      TRANS  TRANS  CATG/  BOC/  PROJECT  FUND  ACCOUNTING  PAY
      FY    CODE   TYPE   TYPE   RSRC   POST TYPE  CATG   ENTRY ID   FLAG
      --    ---   ---   ---   ---   ---   ---   ---   ---
01- 02    YE    FE
      DESCRIPTION: RECORD FECA ACTUARIAL LIAB
  
```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02  ACCOUNTING ENTRY ID: FY22  ACCOUNTING EVENT TYPE: SV99
      SEQUENCE  JOURNAL  INCREASE  ----- DEBIT ----- CREDIT ----- FLAGS
      NUMBER    CODE    LINE D/C  ACCT TYPE  OVERRIDE  ACCT TYPE  OVERRIDE  REV  FIP
      -----  -----  -----  -----  -----  -----  -----  ---  ---
01- 0001    GENJ      D    7600  22      N    2650  02      N    N    N
  
```

FECA Unfunded Liability

Definition and Purpose

The Federal Employees' Compensation Special Benefit Fund was established under the authority of the Federal Employees' Compensation Act (FECA). The FECA Special Benefits Fund pays for income lost and medical costs for federal civilian employees injured on the job, employees who have incurred a work-related occupational disease and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease.

The FECA Special Benefits Fund pays benefits on behalf of federal entities as costs are incurred and bills the federal entity annually for the costs. Federal entities fund the FECA payments through appropriations or operating revenues. These liabilities due to the FECA Special Benefits Fund are recorded by the federal entities as unfunded at the time of receipt of the bill.

Each federal entity should record its portion of the FECA unfunded liability based on amounts provided by U.S. Department of Labor (DOL). The entity's unfunded liability balance should equal the amounts provided by DOL.

The Trans code/Trans type used to record this transaction is **YE/UA**. Users should process a YE/UA document as follows:

- ◆ Process the first line of the document using an Increase/Decrease Indicator equal to “D” for the total balance amount in General Ledger Account 2225. This should bring the balance in the account to zero.
- ◆ Process the second line of the document using an Increase/Decrease Indicator equal to “I” for the amount provided DOL.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLT)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

FECA Unfunded Liability, continued

Below is an example of the YE document header screen.

Example YE
Document header
screen

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:	ACCOUNTING PERIOD: 2	
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:	FUND:	
REVERSAL PERIOD:		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

The table below shows the required fields for the YE document header screen when used to accrue unfunded FECA liability.

Required fields

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: FL (FECA Liability) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of adjustment.	
5	DESCRIPTION	Accrue FECA Unfunded liability	

FECA Unfunded Liability, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR, and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the document total.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

FECA Unfunded Liability, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND: 13	ACC DATE:	OBL FY:
DESCRIPTION:	TREAS NO:		

FECA Unfunded Liability, *continued*

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

Required fields

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "UA"
3	EXP/REV/GL/BUD	leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "1200"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = "16010001F A"
12	AMOUNT	Total amount of this line item.
13	INC/DEC IND	<p>Process the first line of the document using an Increase/Decrease Indicator equal to "D" for the total balance amount in General Ledger Account 2225. This should bring the balance in the account to zero.</p> <p>Process the second line of the document using an Increase/Decrease Indicator equal to "I" for the amount provided DOL.</p>

FECA Unfunded Liability, continued

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "UA" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "1200"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in "16010001F A"
12	Tab to AMOUNT , and type in the total amount for the line.
13	Tab to INC/DEC IND and enter D if entering the YE/FE to decrease the balance in General Ledger Account 2225; Enter I if entering the YE/FE to record the amount provided by DOL.
14	Repeat steps 1-12 for remaining lines.
15	Press Home key and type E in COMMND .
16	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
17	Close the document and have the person with approval authority open the document, review it, type A in COMMND , and press Enter to approve the document.
18	The person who approves the document may be able to type R in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type R in COMMND , and press Enter to run the document.

FECA Unfunded Liability, *continued*

ACED Table

```

ACTION: G TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      PAY
      FLAG
      ENTRY ID
      CATG
      POST TYPE
      RSRC
      TYPE
      TYPE
      TRANS
      CODE
      FY
01- 02  YE  UA
      FY23  N
      DESCRIPTION: RECORD FECA UNFUNDED ACCRUAL
  
```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02  ACCOUNTING ENTRY ID: FY23  ACCOUNTING EVENT TYPE: SP04
      SEQUENCE JOURNAL INCREASE  DEBIT  CREDIT  FLAGS
      NUMBER   CODE   LINE D/C  ACCT TYPE  ACCT TYPE  REV FIP
      -----
01- 0001  GENJ      D    6850  22    N    2225  02    N    N    N
  
```

Headquarter Allocation

Definition and Purpose

USDA agencies are responsible for recording their share of the Washington, D.C. Headquarters overhead costs including those related to the Department Headquarters Offices and the D.C. complex space, operations and maintenance.

The method used for allocating the Department Headquarters Offices costs to the agencies varies by the individual office. For example, the costs of the Office of Congressional Relations and Office of Communications are distributed equally among the mission areas, whereas the cost of the Office of the Chief Economist is allocated based on management's judgment as to the service provided to each mission area, agency, or corporation and the cost of the Office of Budget and Program Analysis is allocated based on budget and program staff assignments with support costs distributed proportionately based on staff distribution. The cost of General Services Administration (GSA) rent for other than the DC complex is allocated based on GSA's billing. The cost of the D.C. complex operation and maintenance is allocated based on the square footage of space assigned to each agency with maintenance costs for general areas reallocated proportionately to agencies based on DC-complex FTEs.

The Trans code/trans type used to record the total Headquarters' overhead costs is **YE/JP**. Since Headquarters' overhead costs are recorded quarterly, the YE/JP document is used to record the final quarter of Headquarters' overhead cost. The total expense for the year is equal to the prior three quarters already posted plus the final quarter.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLT)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Headquarter Allocation, *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B):	3
BUDGET FYS:		FUND:
REVERSAL PERIOD:		
COMMENT:		BUDGET OVERRIDE IND:
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

Required fields

The table below shows the required fields for the YE document header screen when used to record headquarter allocations.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: HA (Headquarters Allocation) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter "E".	
4	DOCUMENT TOTAL	Total amount of allocation.	
5	DESCRIPTION	Record Headquarter Allocation	

Headquarter Allocation, *continued*

Enter YE Document header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR , and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the total amount of allocation.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

Headquarter Allocation, continued

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND:	ACC DATE:	OBL FY:
DESCRIPTION:	TREAS NO:		

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "JP"
3	EXP/REV/GL/BUD	leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "2500"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = "12400002F A"
12	AMOUNT	Total amount of this line item

Headquarter Allocation, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "JP" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "2500"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in "12400002F A"
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type E in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type A in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type R in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type R in COMMND , and press Enter to run the document.

Headquarter Allocation, *continued*

ACED Table

```

ACTION: G TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      TRANS TRANS CATG/ BOC/ PROJECT FUND ACCOUNTING PAY
      FY CODE TYPE TYPE RSRC POST TYPE CATG ENTRY ID FLAG
      -- --- --
01- 02 YE JP PJJJ N
      DESCRIPTION: JUDGEMT REVENUE/PENSION EXPENS
  
```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02 ACCOUNTING ENTRY ID: PJJJ ACCOUNTING EVENT TYPE: SP04
      SEQUENCE JOURNAL INCREASE ----- DEBIT ----- CREDIT ----- FLAGS
      NUMBER CODE LINE D/C ACCT TYPE OVERRIDE ACCT TYPE OVERRIDE REV FIP
      -----
01- 0001 GENJ D 6730 22 N 5780 31 N N N
  
```

Judgment Fund

Definition and Purpose

Agencies are required to recognize liabilities and expenses when unfavorable litigation outcomes are probable and the agencies can estimate the amounts. The agency will record an imputed cost and imputed financing source at the time it learns that the Judgment Fund will pay the settlement.

FMS will notify agencies of claims at the transaction level that have been approved for payment from the Judgment Fund via the Judgment Fund Web Site at <http://www.fms.treas.gov/judgefund/index.html>

These payments are from Appropriation Accounts 20X1740, 20X1741 and 20X1742. They do not include Appropriation Account 20X1743 for payments made under the Contract Dispute Claims Act, which has separate guidance.

The Trans code/trans type used to record the Judgment Fund imputed costs is **YE/JP**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
- ◆ Cross-reference tables (i.e., DXRF)
- ◆ General Ledger tables (i.e., GLBL, GLDB)

Judgment Fund, *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B):	3
BUDGET FYS:		FUND:
REVERSAL PERIOD:		
COMMENT:		BUDGET OVERRIDE IND:
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

Required fields

The table below shows the required fields for the YE document header screen when used to record headquarter allocations.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: JF (JUDGMENT FUND) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of Judgment Fund costs.	
5	DESCRIPTION	Record Judgment Fund costs	

Judgment Fund, *continued*

Enter YE Document header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR , and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the total amount of Judgment Fund costs.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

Judgment Fund, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND:	ACC DATE:	OBL FY:
DESCRIPTION:	TREAS NO:		

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "JP"
3	EXP/REV/GL/BUD	leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "4230"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = 20050010F A
12	AMOUNT	Total amount of this line item

Judgment Fund, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "JP" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "4230"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in 20050010F A
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type E in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type "A" in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type "R" in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type "R" in COMMND , and press Enter to run the document.

Judgment Fund Document, *continued*

ACED Table

```

ACTION: G TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      TRANS TRANS CATG/ BOC/ PROJECT FUND ACCOUNTING PAY
      FY CODE TYPE TYPE RSRC POST TYPE CATG ENTRY ID FLAG
      -- --- ---
01- 02 YE JP PJJN N
      DESCRIPTION: JUDGMENT REVENUE/PENSION EXPENS
  
```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02 ACCOUNTING ENTRY ID: PJJN ACCOUNTING EVENT TYPE: SP04
      SEQUENCE JOURNAL INCREASE ----- DEBIT ----- CREDIT ----- FLAGS
      NUMBER CODE LINE D/C ACCT TYPE OVERRIDE ACCT TYPE OVERRIDE REV FIP
      -----
01- 0001 GENJ D 6730 22 N 5780 31 N N N
  
```

OPM Imputed Cost

Definition and Purpose

The amounts that agencies remit to Office of Personnel Management (OPM) by and for employees covered by the Civil Service Retirement System (CSRS), Federal Employees Retirement System (FERS), Federal Employees Health Benefits Program (FEHB), and the Federal Employees' Group Life Insurance Program (FEGLI) do not fully cover the Government's cost to provide these benefits to the employees after they retire. As a consequence, agencies must recognize an imputed cost equal to the difference between the Government's cost of providing these benefits to the employees and the contributions agencies remit currently by and for them.

Each year OPM provides the agencies with the cost factors for each benefits program needed to calculate and record the imputed costs.

The Trans code/trans type used to record the OPM imputed costs is **YE/JP**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

OPM Imputed Cost, continued

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:		FUND:
REVERSAL PERIOD:		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

Required fields

The table below shows the required fields for the YE document header screen when used to record OPM imputed costs.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: IC (Imputed Costs) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of imputed costs.	
5	DESCRIPTION	Record OPM Imputed Costs	

OPM Imputed Costs, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E) , REVENUE (R) , GENERAL LEDGER (G) , BUDGET (B) INDICATOR , and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the total amount of imputed costs.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

OPM Imputed Costs, continued

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND:	ACC DATE:	OBL FY:
DESCRIPTION:	TREAS NO:		

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "JP"
3	EXP/REV/GL/BUD	Leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "1200"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = "24000001F A"
12	AMOUNT	Total amount of this line item

OPM Imputed Cost, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "JP" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "1200"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in "24000001F A"
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type E in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type A in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type R in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type R in COMMND , and press Enter to run the document.

OPM Imputed Cost, continued

ACED Table

```

ACTION: G TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      TRANS TRANS CATG/ BOC/ PROJECT FUND ACCOUNTING PAY
      FY CODE TYPE TYPE RSRC POST TYPE CATG ENTRY ID FLAG
      -- --- ---
01- 02 YE JP PJJN N
      DESCRIPTION: JUDGMENT REVENUE/PENSION EXPENS
  
```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02 ACCOUNTING ENTRY ID: PJJN ACCOUNTING EVENT TYPE: SP04
      SEQUENCE JOURNAL INCREASE ----- DEBIT ----- CREDIT ----- FLAGS
      NUMBER CODE LINE D/C ACCT TYPE OVERRIDE ACCT TYPE OVERRIDE REV FIP
      -----
01- 0001 GENJ D 6730 22 N 5780 31 N N N
  
```


Probable Contingent Liabilities

Definition and Purpose

Agencies must record a contingent liability for pending litigation with a nonfederal entity in which the Office of the General Counsel (OGC) has determined that the outcome for the loss is probable and estimable.

The Trans code/trans type used to record the probable contingent liability is **YE/80**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Probable Contingent Liabilities, *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:		FUND:
REVERSAL PERIOD:		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

The table below shows the required fields for the YE document header screen when used to record the Probable Contingent Liability.

Required fields

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: CL (Contingent Liability) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter "E".	
4	DOCUMENT TOTAL	Total amount of liability.	
5	DESCRIPTION	Record Probable Contingent Liability	

Probable Contingent Liabilities, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR , and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the total amount of liability.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

Probable Contingent Liabilities, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE: 9	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND: 13	ACC DATE:	OBL FY:
DESCRIPTION:		TREAS NO:	

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "80"
3	EXP/REV/GL/BUD	Leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "4230"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = Real vendor
12	AMOUNT	Total amount of this line item

13	INC/DEC IND	<p>Step 1:(See attached memo): Enter a D (Decrease)</p> <p>Step 2:(See attached memo): Enter a I (Increase)</p>
----	-------------	-----------------------------------------------------------------------------------------------------------------

Probable Contingent Liabilities, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996.
2	Tab to TRANS TYPE and type "80".
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "4230"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in the real vendor code
12	Tab to AMOUNT , and type in the total amount for the line.
13	Tab to INC/DEC IND and enter D if entering the YE/FE in Step 1; Enter I if entering the YE/FE in Step 2.
14	Repeat steps 1-12 for remaining lines.
15	Press Home key and type E in COMMND .
16	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
17	Close the document and have the person with approval authority open the document, review it, type " A " in COMMND , and press Enter to approve the document.
13	The person who approves the document may be able to type " R " in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type " R " in COMMND , and press Enter to run the document.

Probable Contingent Liabilities, *continued*

*ACED
Table*

```

ACTION: R TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      CATG/
      TYPE
      BOC/
      RSRC
      PROJECT
      POST TYPE
      FUND
      CATG
      ACCOUNTING
      ENTRY ID
      PROMPT
      PAY
      FLAG
--
01- 02      YE      80
      DESCRIPTION: RECORD PROBABLE CONTINGENT LIA

```

*ACEN
Table*

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
FISCAL YEAR: 02  ACCOUNTING ENTRY ID: SRHW  ACCOUNTING EVENT TYPE: SP04
SEQUENCE JOURNAL INCREASE  DEBIT  CREDIT  FLAGS
NUMBER   CODE   LINE D/C  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE
-----
01- 0001  GENJ      D    6800  22      N    2920  02      N      N      N

```

Receipt of Goods and Services or Property Plant and Equipment

Purpose

On a monthly basis, this transaction is used to accrue an expense for goods and services or property plant and equipment received but not paid for in the current period. The document should be set to automatically reverse in the following accounting period.

The Trans code/trans type used to record this accrual is **YE/DE**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Budget Execution tables (i.e., APPR, ALLT)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Receipt of Goods and Services or Property Plant and Equipment, *continued*

**Example YE
Document header
screen**

Below is an example of the YE document header screen.

```
COMMND:          DOCID: 1
STATUS:          BATID:          SEC2:
H-

                        STANDARD VOUCHER DOCUMENT

          SV DATE:          ACCOUNTING PERIOD: 2
        ACTION:    EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3
      BUDGET FYS:          FUND:
REVERSAL PERIOD: 4
      COMMENT:          BUDGET OVERRIDE IND:
    REF TRANS ID:

DOCUMENT TOTAL: 5

      DESCRIPTION: 6
```

Receipt of Goods and Services or Property Plant and Equipment, *continued*

Required fields

The table below shows the required fields for the YE document header screen when used for the monthly accrual of receipt of goods and services or property plant and equipment.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: EA (Expenditure Accrual) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	REVERSAL PERIOD	Two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed. This should be the period following the period of the transaction.	
5	DOCUMENT TOTAL	Total amount of accrual.	
6	DESCRIPTION	Accr Rec Gds & Svcs or PP&E	

Receipt of Goods and Services or Property Plant and Equipment, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SECl code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR , and enter "E".
10	Tab to REVERSAL PERIOD and enter the two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed.
11	Tab to DOCUMENT TOTAL , and type in the total amount of accrual.
12	Tab to DESCRIPTION and enter the purpose for this entry.
13	Press Enter and the YE line screen will appear.

Receipt of Goods and Services or Property Plant and Equipment, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

```

COMMND:                                DOCID:                                06/27/00 17:24:42
STATUS: ACCPT                          BATID:                                SEC2:                                001-001 OF 002
01-
      LINE NUMBER: 1                    TRANS TYPE: 2                    EXP/REV/GL/BUD: 3
      BUDGET FYS: 4                     FUND: 5                        DIVISION:
      BUDGET ORG/SUB: 6                 COST ORG/SUB:                    PGM: 7
      BOC/REV SOURCE: 8                 SUB BOC/SUB SRCE:                JOB: 9                    RPTG: 10
      CLOSED BFYS:                     CLOSED FUND:
      VENDOR: 11                       NAME:                            QUANT:
      SCHD FISC YR:                     SCHD CAT:                        SCHD TYP:                SCHD NO:
      D.O.:                            GUEST SYMBOL:
      REF TRAN ID:                     DOC TYP:                        AGREE #:                    ADV:
      INVOICE NO:                     INVOICE DATE:                    INVOICE LINE:
      AMOUNT: 12                       INC/DEC IND:                     ACC DATE:                    OBL FY:
      DESCRIPTION:                                     TREAS NO:

```

Receipt of Goods and Services or Property Plant and Equipment, *continued*

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "DE"
3	EXP/REV/GL/BUD	If FCAT = L , enter "R", otherwise leave blank (will default to "E" entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code - See * Vendor Code Determination
12	AMOUNT	Total amount of this line item

Receipt of Goods and Services or Property Plant and Equipment, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996.
2	Tab to TRANS TYPE and type "DE".
3	FOR FCAT L ONLY --Tab to EXP/REV/GL/BUD and type "R". Leave blank for FCATs other than L and the value will default to "E" as entered on the header.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in the appropriate BOC
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR - See * Vendor Code Determination (Miscellaneous vendor codes are not allowed).
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type "E" in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type "A" in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type "R" in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type "R" in COMMND , and press Enter to run the document.

Receipt of Goods and Services or Property Plant and Equipment, *continued*

*** Vendor Code Determination**

Estimates for Payroll and Benefits – Use “**EMPL**”

Estimates for Travel – Use “**EMPL**”

Estimates for Goods and Services – Federal Entity – Use the **real vendor**

Estimates for Goods and Services – PCMS – Use “**510313900 G**” (Bank of America)

Estimates for Goods and Services – Non-Federal Entity – If the vendor is known, use the **real vendor**; however, the accrual may be summarized, if so, use the following standard vendor: “**Commercial**”

Receipt of Goods and Services or Property Plant and Equipment , *continued*

ACED Table

ACTION: R TABLEID: ACED USERID: PCST									
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE									
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,									
PROJECT POST TYPE, FUND CAT									
			VENDOR						PROMPT
	TRANS	TRANS	CATG/	BOC/	PROJECT	FUND	ACCOUNTING	PAY	
FY	CODE	TYPE	TYPE	RSRC	POST TYPE	CATG	ENTRY ID	FLAG	
--	----	----	-----	-----	-----	----	-----	-----	-----
01-	02	YE	DE				SR3T	N	
DESCRIPTION: RECEIVER ACCRUAL GOODS/SERVICE									

ACEN Table

ACTION: R TABLEID: ACEN USERID: PCST											
ACCOUNTING ENTRIES REFERENCE TABLE											
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER											
FISCAL YEAR: 02			ACCOUNTING ENTRY ID: SR3T				ACCOUNTING EVENT TYPE: SP03				
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS		
NUMBER	CODE	LINE D/C	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE	ACCT TYPE
FIP											
-----	-----	-----	----	----	-----	-----	-----	-----	-----	-----	-----
-											
01-	0001	GENJ	D	6100	22	N	2190	02	N	Y	N
02-	0002	GENJ	D	4610	44	N	4901	48	N	Y	N
03-	0001	GENJ	D	3107	03	N	5700	03	N	Y	N

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400)

Purpose

The intent of this transaction is to reclassify expenses that come through the PACS feeder system as operating expenses, GL account 6100 to Benefit Program Expenses, GL account 6400 as established in SGL guidance.

This transaction is a two line **YE**. The trans type on the first line is **FK** and the trans type on the second line is **FJ**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLT)
 - ◆ Budget Execution tables (i.e., APPR, ALLT)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400), *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B):	3
BUDGET FYS:		FUND:
REVERSAL PERIOD:		
COMMENT:		BUDGET OVERRIDE IND:
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

Required fields

The table below shows the required fields for the YE document header screen when used for reclassifying GL account 6100 to GL account 6400.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: RC (Reclassification) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of the lines.	

5	DESCRIPTION	Reclassify 6100 to 6400
---	-------------	-------------------------

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400), *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SECL code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR, and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the total amount of the lines.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400), *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND:	ACC DATE:	OBL FY:
DESCRIPTION:		TREAS NO:	

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400), *continued*

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen. Note, this YE will require two lines with a different trans type on each line. The first line trans type, FK will back out the 6100 account and the second line trans type, FJ will post to the 6400 account. Both lines must have the INC/DEC IND set to "I":

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	1 st line, enter "FK" , 2 nd line, enter "FJ" .
3	EXP/REV/GL/BUD	leave blank (will default to "E" entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	Enter "1200" on both lines
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	1 st line enter "EMPL" , 2 nd line enter "24000001F A"
12	AMOUNT	Total amount of this line item

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400), *continued*

Enter YE Document
line screen

To enter the YE document line screens, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type " FK " for the 1 st line and " FJ " for the 2 nd .
3	Tab to BFY and type in the budget fiscal year if applicable.
4	Tab to FUND and type in the Fund if applicable.
5	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
6	Tab to PGM and type the program code if applicable.
7	Tab to BOC/REV SOURCE , and type " 1200 ".
8	Tab to JOB and type in project number if applicable.
9	Tab to RPTG and type the reporting category if applicable.
10	Tab to VENDOR and type " EMPL " on the 1 st line and " 24000001F A " on the 2 nd line.
11	Tab to AMOUNT , and type in the total amount for the line.
12	Repeat steps 1-12 for remaining lines.
13	Press Home key and type " E " in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT , if no errors the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type " A " in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type " R " in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type " R " in COMMND , and press Enter to run the document.

Reclassify Operating Expenses (GL account 6100) to Benefit Program Expenses (GL account 6400), *continued*

ACED Tables

ACTION: R TABLEID: ACED USERID: PCST
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
PROJECT POST TYPE, FUND CAT

				VENDOR				PROMPT	
FY	TRANS CODE	TRANS TYPE	CATG/TYPE	BOC/RSRC	PROJECT POST TYPE	FUND CATG	ACCOUNTING ENTRY ID	PAY FLAG	
01- 02	YE	FK					SSF1	N	

DESCRIPTION: Reclass op exp from 6100

ACTION: R TABLEID: ACED USERID: PCST
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
PROJECT POST TYPE, FUND CAT

				VENDOR				PROMPT	
FY	TRANS CODE	TRANS TYPE	CATG/TYPE	BOC/RSRC	PROJECT POST TYPE	FUND CATG	ACCOUNTING ENTRY ID	PAY FLAG	
01- 02	YE	FJ					SSF2	N	

DESCRIPTION: Reclass op exp to 6400

ACEN Tables

ACTION: R TABLEID: ACEN USERID: PCST
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER

FISCAL YEAR: 02		ACCOUNTING ENTRY ID: SSF1		ACCOUNTING EVENT TYPE: SP03							
SEQUENCE NUMBER	JOURNAL CODE	INCREASE LINE D/C	DEBIT ACCT TYPE	CREDIT ACCT TYPE	OVERWRITE	OVERWRITE	REV	FLAGS	FIP		
01- 0001	GENJ	D	1015 01	6100 31	N		N	N	N		
02- 0002	GENJ	D	4902 52	4610 50	N		N	N	N		
03- 0003	GENJ	D	5700 03	3107 03	N		N	N	N		

ACTION: R TABLEID: ACEN USERID: PCST

ACCOUNTING ENTRIES REFERENCE TABLE

KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER

FISCAL YEAR: 02		ACCOUNTING ENTRY ID: SSF2				ACCOUNTING EVENT TYPE: SP03				
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS	
NUMBER	CODE	LINE D/C	ACCT	TYPE	OVERRIDE	ACCT	TYPE	OVERRIDE	REV	FIP
-----	-----	-----	----	----	-----	----	----	-----	----	----
01-	0001	GENJ	D	6400	01	N	1015	31	N	N N
02-	0002	GENJ	D	4610	52	N	4902	50	N	N N
03-	0003	GENJ	D	3107	03	N	5700	03	N	N N

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213

Purpose

The intent of this transaction is to reclassify expenses and accruals that come through the PACS feeder system as GL accounts 6100 and 2190, Other Accrued Liabilities, respectively to GL accounts 6400 and 2213, Employer Contributions and Payroll Taxes Payable, as established in SGL guidance.

This transaction is a two line **YE**. The trans type on the first line is **F8** and the trans type on the second line is **F2**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLT)
 - ◆ Budget Execution tables (i.e., APPR, ALLT)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213, *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:		ACCOUNTING PERIOD: 2
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B):	3
BUDGET FYS:		FUND:
REVERSAL PERIOD:		
COMMENT:		BUDGET OVERRIDE IND:
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

Required fields

The table below shows the required fields for the YE document header screen when used for reclassifying GL accounts 6100 and 2190 to GL accounts 6400 and 2213.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: R2 (Reclassification) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of the lines.	

5	DESCRIPTION	Reclassify 6100/2190 to 6400/2213
---	-------------	-----------------------------------

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213, *continued*

Enter YE Document header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SECl code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR, and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the total amount of the lines.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

```

COMMND:                                DOCID:                                06/27/00 17:24:42
STATUS: ACCPT                          BATID:                                SEC2:                                001-001 OF 002
01-
      LINE NUMBER: 1                    TRANS TYPE: 2                    EXP/REV/GL/BUD: 3
      BUDGET FYS: 4                     FUND: 5                        DIVISION:
      BUDGET ORG/SUB: 6                 COST ORG/SUB:                    PGM: 7
      BOC/REV SOURCE: 8                 SUB BOC/SUB SRCE:                JOB: 9                    RPTG: 10
      CLOSED BFYS:                      CLOSED FUND:
      VENDOR: 11                        NAME:                            QUANT:
      SCHD FISC YR:                      SCHD CAT:                        SCHD TYP:                SCHD NO:
      D.O.:                             GUEST SYMBOL:
      REF TRAN ID:                      DOC TYP:                        AGREE #:                    ADV:
      INVOICE NO:                      INVOICE DATE:                    INVOICE LINE:
      AMOUNT: 12                        INC/DEC IND:                      ACC DATE:                    OBL FY:
      DESCRIPTION:                      TREAS NO:

```

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213, *continued*

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen. Note, this YE will require two lines with a different trans type on each line. The first line trans type, F8 will back out the 6100 and 2190 accounts and the second line trans type, F2 will post to the 6400 and 2213 accounts. Both lines must have the INC/DEC IND set to "I":

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	1 st line, enter " F8 ", 2 nd line, enter " F2 ".
3	EXP/REV/GL/BUD	leave blank (will default to "E" entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	Enter " 1200 " on both lines
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	1 st line enter " EMPL ", 2 nd line enter " 24000001F A "
12	AMOUNT	Total amount of this line item

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213, *continued*

Enter YE Document
line screen

To enter the YE document line screens, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type " F8 " for the 1 st line and " F2 " for the 2 nd line.
3	Tab to BFY and type in the budget fiscal year if applicable.
4	Tab to FUND and type in the Fund if applicable.
5	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
6	Tab to PGM and type the program code if applicable.
7	Tab to BOC/REV SOURCE , and type " 1200 ".
8	Tab to JOB and type in project number if applicable.
9	Tab to RPTG and type the reporting category if applicable.
10	Tab to VENDOR and type " EMPL " on the 1 st line and " 24000001FA " on the 2 nd line.
11	Tab to AMOUNT , and type in the total amount for the line.
12	Repeat steps 1-12 for remaining lines.
13	Press Home key and type " E " in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT , if no errors the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type " A " in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type " R " in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type " R " in COMMND , and press Enter to run the document.

Reclassify GL Accounts 6100 and 2190 to GL Accounts 6400 and 2213, continued

ACED Tables

ACTION: R TABLEID: ACED USERID: PCST								
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE								
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC, PROJECT POST TYPE, FUND CAT								
			VENDOR					PROMPT
	TRANS	TRANS	CATG/	BOC/	PROJECT	FUND	ACCOUNTING	PAY
FY	CODE	TYPE	TYPE	RSRC	POST TYPE	CATG	ENTRY ID	FLAG
--	----	----	-----	-----	-----	----	-----	-----
01- 02	YE	F8					SS01	N
DESCRIPTION: Reclass from 6100 & 2190								

ACTION: R TABLEID: ACED USERID: PCST								
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE								
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC, PROJECT POST TYPE, FUND CAT								
			VENDOR					PROMPT
	TRANS	TRANS	CATG/	BOC/	PROJECT	FUND	ACCOUNTING	PAY
FY	CODE	TYPE	TYPE	RSRC	POST TYPE	CATG	ENTRY ID	FLAG
--	----	----	-----	-----	-----	----	-----	-----
01- 02	YE	F2					SS02	N
DESCRIPTION: Reclass to 6400 & 2213								

ACEN Tables

ACTION: R TABLEID: ACEN USERID: PCST											
ACCOUNTING ENTRIES REFERENCE TABLE											
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER											
FISCAL YEAR: 02			ACCOUNTING ENTRY ID: SS01				ACCOUNTING EVENT TYPE: SP03				
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS		
NUMBER	CODE	LINE D/C	ACCT	TYPE	OVERRIDE	ACCT	TYPE	OVERRIDE	REV	FIP	
-----	-----	-----	----	----	-----	----	----	-----	----	----	----
01-	0001	GENJ	D	2190	01	N	6100	31	N	N	N
02-	0002	GENJ	D	4901	52	N	4610	50	N	N	N
03-	0003	GENJ	D	5700	03	N	3107	03	N	N	N

ACTION: R TABLEID: ACEN USERID: PCST

ACCOUNTING ENTRIES REFERENCE TABLE

KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER

FISCAL YEAR: 02			ACCOUNTING ENTRY ID: SS02			ACCOUNTING EVENT TYPE: SP03				
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS	
NUMBER	CODE	LINE D/C	ACCT	TYPE	OVERRIDE	ACCT	TYPE	OVERRIDE	REV	FIP
-----	-----	-----	----	----	-----	----	----	-----	----	----
01-	0001	GENJ	D	6400	01	N	2213	31	N	N N
02-	0002	GENJ	D	4610	52	N	4901	50	N	N N
03-	0003	GENJ	D	3107	03	N	5700	03	N	N N

Unbilled Revenue

Purpose

On a monthly basis, this transaction is used to accrue revenue that was earned in the current period but will not be billed until a future accounting period. The document should be set to automatically reverse in the following accounting period.

The Trans code/trans type used to record this transaction is **YE/FS**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
-

Unbilled Revenue, *continued*

Example YE
Document header
screen

Below is an example of the YE document header screen.

```
COMMND:          DOCID: 1
STATUS:          BATID:          SEC2:
H-
                                STANDARD VOUCHER DOCUMENT

                                SV DATE:          ACCOUNTING PERIOD: 2
                                ACTION:          EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3
                                BUDGET FYS:          FUND:
REVERSAL PERIOD: 4
COMMENT:          BUDGET OVERRIDE IND:
REF TRANS ID:

DOCUMENT TOTAL: 5

DESCRIPTION: 6
```

Unbilled Revenue, continued

Required fields

The table below shows the required fields for the YE document header screen when used to record the monthly accrual for collection of revenue for public service.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: CA (Collection Accrual) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " R ".	
4	REVERSAL PERIOD	Two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed. This should be the period following the period of the transaction.	
5	DOCUMENT TOTAL	Total amount of accrual.	
6	DESCRIPTION	Accr For Coll Of Rev Pub Svc	

Unbilled Revenue, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR, and enter "R".
10	Tab to REVERSAL PERIOD and enter the two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed.
11	Tab to DOCUMENT TOTAL , and type in the document total (after calculating the line amounts).
12	Tab to DESCRIPTION and enter the purpose for this entry.
13	Press Enter and the YE line screen will appear.

Unbilled Revenue, continued

Example YE Document line screen

Below is an example of the YE document line screen.

```
COMMND:          DOCID:          06/27/00 17:24:42
STATUS: ACCPT    BATID:          SEC2:          001-001 OF 002
01-
      LINE NUMBER: 1          TRANS TYPE: 2          EXP/REV/GL/BUD: 3
      BUDGET FYS: 4          FUND: 5          DIVISION:
      BUDGET ORG/SUB: 6          COST ORG/SUB:          PGM: 7
      BOC/REV SOURCE: 8          SUB BOC/SUB SRCE: JOB: 9          RPTG: 10
      CLOSED BFYS:          CLOSED FUND:
      VENDOR: 11          NAME:          QUANT:
      SCHD FISC YR:          SCHD CAT:          SCHD TYP:          SCHD NO:
      D.O.:          GUEST SYMBOL:
      REF TRAN ID:          DOC TYP:          AGREE #:          ADV:
      INVOICE NO:          INVOICE DATE:          INVOICE LINE:
      AMOUNT: 12          INC/DEC IND:          ACC DATE:          OBL FY:
      DESCRIPTION:          TREAS NO:
```

Unbilled Revenue, *continued*

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "FS"
3	EXP/REV/GL/BUD	Leave Blank
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	Revenue Source Code
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code - See * Vendor Code Determination
12	AMOUNT	Total amount of this line item

Unbilled Revenue, continued

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "FS" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in the appropriate Revenue Source Code (i.e., 02XX or 01XX)
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR - See * Vendor Code Determination (Miscellaneous vendor codes are not allowed).
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type "E" in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type "A" in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type "R" in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type "R" in COMMND , and press Enter to run the document.

Unbilled Revenue, *continued*

*** Vendor Code Determination**

Estimates for Payroll and Benefits – Use “**EMPL**”

Estimates for Travel – Use “**EMPL**”

Estimates for Goods and Services – Federal Entity – Use the **real vendor**

Estimates for Goods and Services – PCMS – Use “**510313900 G**” (Bank of America)

Estimates for Goods and Services – Non-Federal Entity – If the vendor is known, use the **real vendor**; however, the accrual may be summarized, if so, use the following standard vendor: “**Commercial**”

Unbilled Revenue, continued

ACED Table

ACTION: R TABLEID: ACED USERID: PCST									
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE									
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,									
PROJECT POST TYPE, FUND CAT									
			VENDOR						PROMPT
	TRANS	TRANS	CATG/	BOC/	PROJECT	FUND	ACCOUNTING	PAY	
FY	CODE	TYPE	TYPE	RSRC	POST TYPE	CATG	ENTRY ID	FLAG	
--	----	----	-----	-----	-----	----	-----	-----	-----
01- 02	YE	FS				R	RR8Q	N	
DESCRIPTION: COLLECT REVENUE PUB SERVICE									

ACEN Table

ACTION: R TABLEID: ACEN USERID: PCST											
ACCOUNTING ENTRIES REFERENCE TABLE											
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER											
FISCAL YEAR: 02 ACCOUNTING ENTRY ID: RR8Q ACCOUNTING EVENT TYPE: AR03											
SEQUENCE	JOURNAL	INCREASE	-----	DEBIT	-----	-----	CREDIT	-----	FLAGS		
NUMBER	CODE	LINE D/C	ACCT	TYPE	OVERRIDE	ACCT	TYPE	OVERRIDE	REV		
FIP											
-----	-----	-----	----	----	-----	-----	-----	-----	----	----	----
-											
01-	0001	GENJ	D	1312	01	N	5200	31	N	Y	N
02-	0002	GENJ	D	4251	52	N	4210	50	N	Y	N

* NOTE: This ACEN example only applies to Fund Category R (Reimbursable Funds).

Undelivered Orders

Purpose

On a monthly basis, this transaction is used to accrue an obligation for undelivered orders in the current period, which have not been actively or constructively received. The document should be set to automatically reverse in the following accounting period.

The Trans code/trans type used to record this transaction is **YE/UN**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
 - ◆ Cross-reference tables (i.e., DXRF)
 - ◆ General Ledger tables (i.e., GLBL, GLDB)
 - ◆ Budget tables (i.e., APPR, ALLT)
-

Undelivered Orders, *continued*

Example YE Document header screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	SEC2:
STATUS:	BATID:	
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:	ACCOUNTING PERIOD: 2	
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:	FUND:	
REVERSAL PERIOD: 4		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 5		
DESCRIPTION: 6		

Required fields

The table below shows the required fields for the YE document header screen when used to record the monthly accrual of undelivered orders.

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: OA (Obligation Accrual) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter "E".	
4	REVERSAL PERIOD	Two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed. This should be the period following the period of the transaction.	
5	DOCUMENT TOTAL	Total amount of accrual.	

6	DESCRIPTION	Mntly Accr Of Undel Orders
---	-------------	----------------------------

Undelivered Orders, *continued*

Enter YE Document header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E) , REVENUE (R) , GENERAL LEDGER (G) , BUDGET (B) INDICATOR , and enter "E".
10	Tab to REVERSAL PERIOD and enter the two-digit fiscal month and two-digit fiscal year (e.g., 01 05 for October 2004) in which the transaction will be automatically reversed.
11	Tab to DOCUMENT TOTAL , and type in the total amount of accrual.
12	Tab to DESCRIPTION and enter the purpose for this entry.
13	Press Enter and the YE line screen will appear.

Undelivered Orders, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND:	ACC DATE:	OBL FY:
DESCRIPTION:		TREAS NO:	

Required fields

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "UN"
3	EXP/REV/GL/BUD	Leave Blank
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code - See * Vendor Code Determination
12	AMOUNT	Total amount of this line item

Undelivered Orders, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "UN" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in the appropriate BOC
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR - See * Vendor Code Determination (Miscellaneous vendor codes are not allowed).
12	Tab to AMOUNT , and type in the total amount for the line.
13	Repeat steps 1-12 for remaining lines.
14	Press Home key and type E in COMMND .
15	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
16	Close the document and have the person with approval authority open the document, review it, type "A" in COMMND , and press Enter to approve the document.
17	The person who approves the document may be able to type "R" in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type "R" in COMMND , and press Enter to run the document.

Undelivered Orders, *continued*

*** Vendor Code Determination**

Estimates for Payroll and Benefits – Use “**EMPL**”

Estimates for Travel – Use “**EMPL**”

Estimates for Goods and Services – Federal Entity – Use the **real vendor**

Estimates for Goods and Services – PCMS – Use “**510313900 G**” (Bank of America)

Estimates for Goods and Services – Non-Federal Entity – If the vendor is known, use the **real vendor**; however, the accrual may be summarized, if so, use the following standard vendor: “**Commercial**”

Undelivered Orders, *continued*

ACED Table

```

ACTION: R TABLEID: ACED USERID: PCST
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      PAY
      FLAG
      ENTRY ID
      ACCOUNTING
      FUND
      PROJECT
      BOC/
      CATG/
      TRANS
      TRANS
      FY
      01- 02
      YE
      UN
      SR3M
      Y
      DESCRIPTION: MONTH END UNDLVD ORDER ACCRL

```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PCST
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02  ACCOUNTING ENTRY ID: SR3M  ACCOUNTING EVENT TYPE: SP02
      SEQUENCE  JOURNAL  INCREASE  ----- DEBIT -----  ----- CREDIT -----  FLAGS
      NUMBER    CODE     LINE D/C  ACCT TYPE OVERRIDE  ACCT TYPE OVERRIDE  REV FIP
      -----
      01- 0001    GENJ      D      4610 44      N      4801 47      N      Y      N
      02-

```

Unfunded Leave Balance

Definition and Purpose

When employees accrue rights to take leave with pay, the government incurs an expense and liability measured by the salary cost of the time that may be taken.

The accrual of annual leave in the federal government is material and needs to be recognized annually in agency accounting records and financial statements. Federal employers, therefore, shall recognize the expense and related liability for annual leave as it accrues.

The liabilities for annual leave shall be adjusted to reflect pay increases and unused leave balances for financial statement purposes.

The Trans code/Trans type used to record this transaction is **YE/UL**.

Tables Updated

This YE document will update the following tables:

- ◆ Journal Voucher and Standard Journal Table (JVLТ)
- ◆ Cross-reference tables (i.e., DXRF)
- ◆ General Ledger tables (i.e., GLBL, GLDB)

Unfunded Leave Balance, *continued*

Example YE
Document header
screen

Below is an example of the YE document header screen.

COMMND:	DOCID: 1	
STATUS:	BATID:	SEC2:
H-		
STANDARD VOUCHER DOCUMENT		
SV DATE:	ACCOUNTING PERIOD: 2	
ACTION:	EXPENSE(E), REVENUE(R), GL(G), BUDGET(B): 3	
BUDGET FYS:	FUND:	
REVERSAL PERIOD:		
COMMENT:	BUDGET OVERRIDE IND:	
REF TRANS ID:		
DOCUMENT TOTAL: 4		
DESCRIPTION: 5		

The table below shows the required fields for the YE document header screen when used to record unfunded leave balance.

Required fields

#	Field	Data	
1	DOCID	Trans Code	YE (type of document)
		Sec1 Code	Agency determined
		Document #	Positions 1-2: UL (Unfunded Leave) Positions 3-4: Fiscal Year Positions 5-6: Fiscal Month Positions 7-11: Sequential Number
2	ACCOUNTING PERIOD	Two-digit fiscal month and two-digit fiscal year of the transaction (e.g., 12 04 for September 2004)	
3	EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR	Enter " E ".	
4	DOCUMENT TOTAL	Total amount of adjustment.	
5	DESCRIPTION	Unfunded leave	

Unfunded Leave Balance, *continued*

Enter YE Document
header screen

To enter a YE document header screen, follow the steps outlined below:

Step	Action
1	Type L in ACTION (from any FFIS table screen).
2	In TABLEID field type YE .
3	Press the spacebar twice to clear possible remaining data.
4	Press Enter , and the YE header screen appears.
In the header screen...	
5	Tab to the next field, and type in the SEC1 code.
6	Tab to the next field, and type in the document number.
7	Press Enter . THIS IS A VERY IMPORTANT STEP - YOU MUST PRESS ENTER AT THIS POINT BEFORE CONTINUING.
8	Tab to ACCOUNTING PERIOD , and type the accounting period.
9	Tab to EXPENSE (E), REVENUE (R), GENERAL LEDGER (G), BUDGET (B) INDICATOR, and enter "E".
10	Tab to DOCUMENT TOTAL , and type in the document total.
11	Tab to DESCRIPTION and enter the purpose for this entry.
12	Press Enter and the YE line screen will appear.

Unfunded Leave Balance, *continued*

Example YE Document line screen

Below is an example of the YE document line screen.

COMMND:	DOCID:	06/27/00 17:24:42	
STATUS: ACCPT	BATID:	SEC2:	001-001 OF 002
01-			
LINE NUMBER: 1	TRANS TYPE: 2	EXP/REV/GL/BUD: 3	
BUDGET FYS: 4	FUND: 5	DIVISION:	
BUDGET ORG/SUB: 6	COST ORG/SUB:	PGM: 7	
BOC/REV SOURCE: 8	SUB BOC/SUB SRCE:	JOB: 9	RPTG: 10
CLOSED BFYS:	CLOSED FUND:		
VENDOR: 11	NAME:	QUANT:	
SCHD FISC YR:	SCHD CAT:	SCHD TYP:	SCHD NO:
D.O.:	GUEST SYMBOL:		
REF TRAN ID:	DOC TYP:	AGREE #:	ADV:
INVOICE NO:	INVOICE DATE:	INVOICE LINE:	
AMOUNT: 12	INC/DEC IND: 13	ACC DATE:	OBL FY:
DESCRIPTION:	TREAS NO:		

Unfunded Leave Balance, *continued*

The table below shows required fields for the YE document line screen. The fields are highlighted in the example screen:

Required fields

#	Field	Data
1	LINE NUMBER	Different 3-digit number for each line from 001 to 996
2	TRANS TYPE	Transaction type = "UL"
3	EXP/REV/GL/BUD	leave blank (defaults to the value entered on the header)
4	BUDGET FYS	Budget fiscal year (if applicable)
5	FUND	Fund (if applicable)
6	BUDGET ORG/SUB	Budget Organization (if applicable)
7	PGM	Program (if applicable)
8	BOC/REV SOURCE	BOC = "1100"
9	JOB	Project (if applicable)
10	RPTG	Reporting category (if applicable)
11	VENDOR	Vendor Code = "EMPL"
12	AMOUNT	Total amount of this line item.
13	INC/DEC IND	Step 1:(See attached memo): Enter a D (Decrease) Step 2:(See attached memo): Enter a I (Increase)

Unfunded Leave Balance, *continued*

Enter YE Document
line screen

To enter a YE document line screen, follow the steps below:

Step	Action
1	Tab to LINE NUMBER , and type in a 3-digit number for each line from 001 to 996 .
2	Tab to TRANS TYPE and type "UL" .
3	Tab to EXP/REV/GL/BUD and leave blank if entered on Header Screen.
4	Tab to BFY and type in the budget fiscal year if applicable.
5	Tab to FUND and type in the Fund if applicable
6	Tab to BUDGET ORG/SUB and type in Budget Organization if applicable.
7	Tab to PGM and type the program code if applicable.
8	Tab to BOC/REV SOURCE , and type in "1100"
9	Tab to JOB and type in project number if applicable.
10	Tab to RPTG and type the reporting category if applicable.
11	Tab to VENDOR and type in "EMPL"
12	Tab to AMOUNT , and type in the total amount for the line.
13	Tab to INC/DEC IND and enter D if entering the YE/FE in Step 1; Enter I if entering the YE/FE in Step 2.
14	Repeat steps 1-12 for remaining lines.
15	Press Home key and type E in COMMND .
16	Press Enter to edit the document. If there are error messages at the bottom of the screen, document status is REJCT . Since this document requires an approval, if there are no errors, the status is PEND1 .
17	Close the document and have the person with approval authority open the document, review it, type A in COMMND , and press Enter to approve the document.
18	The person who approves the document may be able to type R in COMMND and press Enter to run the document. Otherwise, have the person close the document. Open the document, type R in COMMND , and press Enter to run the document.

Unfunded Leave Balance, continued

ACED Table

```

ACTION: G TABLEID: ACED USERID: PKLE
ACCOUNTING ENTRIES DEFINITION REFERENCE TABLE
KEY IS FY, TRANS CODE, TRANS TYPE, VENDOR CATG/TYPE, BOC/RSRC,
      PROJECT POST TYPE, FUND CAT
      VENDOR
      PROMPT
      PAY
      FLAG
      ENTRY ID
      CATG
      POST TYPE
      RSRC
      TYPE
      TYPE
      TYPE
      CODE
      FY
      YE
      UL
      FY08
      N
      DESCRIPTION: ACCRUAL FOR UNFUNDED LEAVE CY
  
```

ACEN Table

```

ACTION: R TABLEID: ACEN USERID: PKLE
ACCOUNTING ENTRIES REFERENCE TABLE
KEY IS FISCAL YEAR, ACCOUNTING ENTRY ID, SEQUENCE NUMBER
      FISCAL YEAR: 02   ACCOUNTING ENTRY ID: FY08   ACCOUNTING EVENT TYPE: SP04
      SEQUENCE JOURNAL INCREASE  DEBIT  CREDIT  FLAGS
      NUMBER   CODE   LINE D/C  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE  ACCT TYPE
      -----  -----  -----  -----  -----  -----  -----  -----  -----  -----  -----
      01-    0001   GENJ      D    6800  22      N    2220  02      N      N      N
  
```